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UNITED STATES DISTRICT COURT  
DISTRICT OF OREGON  
PORTLAND DIVISION

DR. RUPA BALA,  
Plaintiff,  
v.

OREGON HEALTH AND SCIENCE  
UNIVERSITY, an Oregon public  
corporation; DR. CHARLES HENRIKSON,  
an individual; DR. JOAQUIN CIGARROA,  
an individual,

Defendants.

Case No.: 3:18-CV-00850-HZ

**DEFENDANTS' EXPERT WITNESS  
NARRATIVES**

Defendants may call the following expert witnesses at trial in this case. All expert witnesses may also provide testimony in response or rebuttal to issues raised by Plaintiff or Plaintiff's experts in her case in chief.

- 1. Jennifer Prager, CPA/ABV, CFE, CVA, MAFF**  
**Morones Analytics**  
**625 SW Broadway, Suite 200**  
**Portland, OR 97205**

**Estimated length of direct examination: 1 hour**

Ms. Prager's Expert Report (dated Oct. 27, 2023) and Rebuttal and Supplemental Expert Report (dated Dec. 15, 2023) are attached as Exhibit 1 and Exhibit 2. These reports set forth Ms. Prager's qualifications, the substance of her opinions expressed in detail, and the facts, data, and assumptions upon which her opinions are based. Ms. Prager will also respond to issues raised in rebuttal or supplemental expert reports submitted by Plaintiff's experts.

- 2. Jennifer L. Moody**  
**ECG Management Consultants**  
**13355 Noel Road, Suite 1100**  
**Dallas, TX 75240**

**Estimated length of direct examination: 1.5 hours**

Ms. Moody's Expert Report (dated Nov. 1, 2023) and Expert Supplemental and Rebuttal Report (dated Dec. 15, 2023) are attached as Exhibit 3 and Exhibit 4. These reports set forth Ms. Moody's qualifications, the substance of her opinions expressed in detail, and the facts, data, and assumptions upon which her opinions are based. Ms. Moody will also respond to issues raised in rebuttal or supplemental expert reports submitted by Plaintiff's experts.

- 3. Leonard J. Henzke**  
**ECG Management Consultants**  
**1111 Third Avenue, Suite 2500**  
**Seattle, WA 98101**

**Estimated length of direct examination: 2 hours**

Mr. Henzke's Expert Report (dated Nov. 1, 2023), Expert Rebuttal and Supplemental Report (dated Dec. 8, 2023), and Second Expert Rebuttal and Supplemental Report (dated Jan. 16, 2024) are attached as Exhibit 5, Exhibit 6, and Exhibit 7. These reports set forth Mr. Henzke's qualifications, the substance of his opinions expressed in detail, and the facts, data, and assumptions upon which his opinions are based. Mr. Henzke will also respond to issues raised in rebuttal or supplemental expert reports submitted by Plaintiff's experts.

**4. DT North, MS, CRC, CDMS, ABVE/D  
Achieve Consulting Team, Inc.  
1222 State Ave., NE, Suite 101  
Olympia, WA 98506**

**Estimated length of direct examination: 30 minutes**

Mr. North's Vocational Evaluation Report (dated Nov. 1, 2023) is attached as Exhibit 8. This report sets forth Mr. North's qualifications, the substance of his opinions expressed in detail, and the facts, data, and assumptions upon which his opinions are based. Mr. North will also respond to issues raised in rebuttal or supplemental expert reports submitted by Plaintiff's experts.

DATED: March 11, 2024

STOEL RIVES LLP

*s/ Brenda K. Baumgart*

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Attorneys for Defendants



# Morones Analytics

Forensic Accounting | Damages Analysis | Valuation

Dr. Rupa Bala v. Oregon Health and Science University et al.

Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF

October 27, 2023

Dr. Rupa Bala v. Oregon Health and Science University et al.  
Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
October 27, 2023

### ***Table of Contents***

<b><i>I. Description of Assignment</i></b> .....	<b>1</b>
<b><i>II. Expert Qualifications</i></b> .....	<b>1</b>
<b><i>III. Information Considered</i></b> .....	<b>1</b>
<b><i>IV. Case Background</i></b> .....	<b>1</b>
<b><i>V. Summary of Conclusions</i></b> .....	<b>2</b>
<b><i>VI. Methodology and Assumptions</i></b> .....	<b>2</b>
<b><i>VII. Conclusion</i></b> .....	<b>3</b>

### **Attachments and Supporting Schedules**

- Attachment A – Jennifer Prager CV
- Attachment B – Documents Considered
- Schedules – Supporting Calculations

Dr. Rupa Bala v. Oregon Health and Science University et al.  
 Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
 October 27, 2023

***I. Description of Assignment***

1. Counsel for Stoel Rives LLP, acting on behalf of Oregon Health and Science University ("OHSU"), Dr. Charles Henrikson, and Dr. Joaquin Cigarroa (collectively, "Defendants" or "OHSU") retained me to analyze Plaintiff Dr. Rupa Bala's potential economic damages in the form of lost earnings resulting from her alleged claims against Defendants. I have completed my analysis and set out my findings in this report.
2. Amendments or additions to this report and the accompanying schedules may be required as a result of developments prior to or at trial, including but not limited to the discovery of new evidence, expert discovery, and the testimony of any other witness in deposition or at trial. I render no opinion as to liability, but for the purposes of my analysis, I assumed Dr. Bala will prevail on her liability claim.

***II. Expert Qualifications***

3. I am a Director of Morones Analytics, LLC, a Portland, Oregon based firm specializing in economic damage analysis, forensic accounting, data analytics and fraud investigation. I have over 20 years of accounting experience including nearly 18 years specializing in analyzing commercial damages and business valuation. I have been qualified as an expert in damage assessment matters in Oregon state court, as well as arbitration and mediation.
4. I graduated from the University of California, Davis with a Bachelor of Science in Managerial Economics.
5. I am a Certified Public Accountant (CPA), licensed in Oregon. I have two professional designations in business valuation as an Accredited in Business Valuation (ABV) through the American Institute of Certified Public Accountants, and Certified Valuation Analyst (CVA) through the National Association of Certified Valuators and Analysts. I am also a Certified Fraud Examiner (CFE) and Master Analyst in Financial Forensics (MAFF). I hold membership in the Association of Certified Fraud Examiners, the American Institute of CPAs, and the National Association of Certified Valuators and Analysts. A copy of my curriculum vitae is attached to this report as **Attachment A**.

***III. Information Considered***

6. Information and documents that were considered in this analysis are listed at **Attachment B** to this report.

***IV. Case Background***

7. According to the Second Amended Complaint,<sup>1</sup> Dr. Rupa Bala began working for OHSU as the Director of Complex Ablation and Associate Professor of Medicine on or about January 5, 2015.
8. In May 2016, Dr. Bala received a one-year contract renewal from OHSU and was told that she was not likely to receive a further renewal.<sup>2</sup> Dr. Bala ultimately resigned, with her last day of employment at OHSU on or about June 19, 2017.<sup>3</sup>

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<sup>1</sup> Second Amended Complaint dated February 11, 2019, paragraph 8.

<sup>2</sup> Deposition of Dr. Rupa Bala dated July 28, 2020, pages 264-265.

<sup>3</sup> Second Amended Complaint dated February 11, 2019, paragraph 38.

Dr. Rupa Bala v. Oregon Health and Science University et al.  
 Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
 October 27, 2023

9. Dr. Bala made claims against OHSU and two OHSU physicians for economic and non-economic damages related to her employment and separation there, including a claim for wrongful termination, race and sex discrimination, and retaliation. Counsel for OHSU asked me to calculate Dr. Bala's potential economic damages if she were to prevail on her economic damage claims in this matter. I am not providing any opinion about her job search mitigation efforts. Rather, this assumes Dr. Bala made her best efforts to obtain mitigating employment after leaving OHSU and is therefore her maximum economic loss.

#### **V. Summary of Conclusions**

10. Based on my analysis, Dr. Bala's maximum potential economic damages total \$358,100. I describe my assumptions and analysis in the remainder of this report.

#### **VI. Methodology and Assumptions**

11. To calculate economic damages, I compared Dr. Bala's but-for earnings, or expected earnings had she continued to work for OHSU, to her actual earnings after leaving OHSU. If the but-for earnings are higher than actual earnings, the difference represents lost earnings.

12. As noted earlier in this report, Dr. Bala began working for OHSU on approximately January 5, 2015, and her final date of work with OHSU was approximately June 19, 2017. The following table summarizes Dr. Bala's compensation from OHSU:

Dr. Bala Compensation	OHSU		
	2015	2016	Year to Date 6/19/2017
Wages	\$390,180	\$380,597	\$258,194
Employer Contributions to Retirement	\$33,654	\$30,779	\$30,198
Employer Paid Health Insurance	\$6,962	\$7,164	\$3,442
<b>Total Compensation</b>	<b>\$430,796</b>	<b>\$418,539</b>	<b>\$291,835</b>

**Sources:** Dr. Bala's W2s and OHSU annual "Emp Labor Dist Summary by Work Date" reports.

13. On March 28, 2018, Dr. Bala signed a contract to begin working for Banner-University Medical Group ("Banner").<sup>4</sup> According to Dr. Bala's contract with Banner, her annual base compensation was set at \$450,000, including \$409,500 in salary and \$40,500 in annual guaranteed productivity payments, plus a signing bonus of \$30,000.<sup>5</sup> In addition, according to Dr. Bala's 2018 through 2020 annual W2s from Banner, Dr. Bala received employee sponsored health benefits.<sup>6</sup> Based on payroll data provided to me, Dr. Bala began working for Banner in early July 2018.<sup>7</sup>

14. Given that Dr. Bala's base compensation at Banner (excluding benefits) was higher than her total compensation package from OHSU demonstrated in the table above, Dr. Bala ceased to incur any further economic damages once she began working for Banner. As a result, Dr.

<sup>4</sup> BANNER000557-577.

<sup>5</sup> BANNER0005776.

<sup>6</sup> Dr. Bala has not provided information regarding whether she received any employer-paid retirement contributions during her employment at Banner.

<sup>7</sup> BANNER000532-50.

Dr. Rupa Bala v. Oregon Health and Science University et al.  
 Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
 October 27, 2023

Bala's maximum potential economic damages are limited to the period of unemployment between June 19, 2017 and early July 2018.<sup>8</sup>

15. At **Schedule A**, I calculated Dr. Bala's lost earnings over years 2017 and 2018 while unemployed. I first calculated Dr. Bala's but-for compensation at OHSU based on the actual average wages and benefits received from OHSU for the full years 2015 and 2016, as analyzed at **Schedule B**. I then adjusted these amounts to reflect expected annual growth at a rate of 2.7%, based on the average earnings growth rate from 2016 to 2018 per the Bureau of Labor Statistics *TABLE B-30. Hours and earnings in private nonagricultural industries, 1977-2022*.
16. I then compared the but-for OHSU compensation to actual compensation Dr. Bala received in 2017 and 2018, including amounts earned through June 19, 2017 at OHSU and amounts earned beginning in July 2018 at Banner, as analyzed at **Schedule B** and summarized at **Schedule A**.
17. The difference between but-for compensation and actual earnings is lost earnings of \$358,100, as shown at **Schedule A** and summarized in the table below.

Year	But-For Earnings	Actual Earnings	Difference = Lost Earnings
2017	\$436,150	\$291,835	\$144,315
2018	\$447,943	\$234,131	\$213,811
<b>Total</b>	<b>\$884,092</b>	<b>\$525,966</b>	<b>\$358,126</b>

## **VII. Conclusion**

18. My opinions may be supplemented or amended upon receipt of additional information.

Yours Sincerely,



Jennifer Prager, CPA, CFE, ABV, CVA, MAFF

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<sup>8</sup> Dr. Bala's initial disclosures describe a loss of future earnings but do not articulate with specificity the amount or calculation of any potential lost future earnings. Based on the materials provided to me, for my expert review, Dr. Bala's damage period ends with her employment by Banner in July 2018. I reserve the right to review and update my report or opinion based on Dr. Bala's specific calculation of losses.

Dr. Rupa Bala v. Oregon Health and Science University et al.  
Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
October 27, 2023

***Statement of Compensation***

Morones Analytics, LLC was compensated at a rate of \$425 per hour for work performed by Jennifer Prager on this analysis. Compensation related to other associates employed by Morones Analytics ranged from \$225 to \$625 per hour.

***Prager Testimony - Past Four Years***

James Martin v. John Babikian, Middlebay Trade LTD et al. & John Babikian, Middlebay Trade LTD v. Sunshine Mountain Vineyards, Circuit Court State of Oregon, Wasco County, Case No. 21CV48763, September 2023

Berrey Family LLC v. MWIC Pringle Corp., Lawrence Tokarski, and South Park Mixed Use LLC, Arbitration, August 2023

Donald Annotti & Kelly Annotti Dissolution, Circuit Court State of Oregon, Marion County, Case No. 20DR16083, March 2023

Julia Stenersen & Anthenie Stenersen Dissolution, Arbitration, August 2022

Integrity Structures, LLC v. DirtEx LLC, Arbitration, February 2022

Sarah L. Strain, Elizabeth L. Potter, Jennifer L. Isenhart, and Mary L. Kistner on behalf of Bussmann Cranberries LLC v. George P. Bussmann, James A. Bussmann, Peter D. Bussmann and Diane Bussmann, and Bussmann Cranberries (nominal defendant), Circuit Court State of Oregon, Coos County, Case No. 20CV22959, November 2021

Richard Barker and Kelly Barker v. Westwood Capital, LLC et al., Circuit Court State of Oregon, Washington County, Case No. 19CV10067, September 2021

Marianne Sharp v. Joseph Elroy Sharp, Circuit Court State of Oregon, Yamhill County, Case No. DO110162, September 2021

Delahunt Homes, Inc. v. Michael & Kari Lubitz, Arbitration, October 2019

# Attachments



## Jennifer Prager

CPA, CFE, CVA, ABV, MAFF, Director

jprager@moronesanalytics.com

503-906-1586 

LOST PROFITS DAMAGES

FORENSIC ACCOUNTING & FRAUD INVESTIGATION

DATA ANALYTICS

**Jennifer Prager has specialized in financial damages analysis and forensic accounting for 20+ years. She is a testifying expert who brings deep experience at CPA firms and on large forensic cases in Portland and San Francisco.**

Attorneys turn to Jennifer for a thorough financial analysis so they can enter trial or mediation with a credible calculation. Jennifer brings clarity in a financial dispute to provide clients with realistic expectations and a solid understanding of the facts so they can make better decisions along the way. Given her extensive forensic accounting background, she has a grasp on the needs of clients and can alert them to potential pitfalls.

Jennifer's case experience includes a number of nationally known accounting investigations and litigation matters. She has analyzed complex litigation cases involving construction disputes, shareholder disputes, divorce, securities lawsuits, fraud and embezzlement, employment issues, commercial contracts and insurance.

Jennifer had an early interest in economics and in identifying money relationships and trends. She enjoys digging into the messy financial data, untangling multiple assets and pulling the evidence together into a powerful story to be part of a solution.

### Professional Credentials & Education

- Certified Public Accountant, Oregon (CPA)
- Accredited in Business Valuation (ABV), American Society of CPAs
- Certified Valuation Analyst (CVA)
- Master Analyst in Financial Forensics (MAFF), National Association of Certified Valuators and Analysts
- Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners
- Bachelor of Science in Managerial Economics, University of California, Davis



## Selected Professional Engagements

- Analyzed plaintiffs' claims of breach of contract and breach of fiduciary duty against the member managers of a family-owned farm and crop cleaning company. Ms. Prager quantified the damages and testified in support of her opinion. The jury awarded Ms. Prager's damage opinion.
- Quantified the total amount overpaid on a subcontract related to a large government project. Ms. Prager testified in support of her opinion to a panel of arbitrators that awarded damages equal her calculation.
- Appointed by a mediator to serve as a neutral in a shareholder dispute involving allegations of self-dealing by the manager of two closely held ranches. Prepared a report for the mediator summarizing the accounting of related party transactions together with the entities' Board Minutes that recorded the Board's contemporaneous understanding of the related party relationships.
- Calculated a business loss claim for a winery that delayed production of a vintage due to a malfunction of equipment during fermentation. Calculated the winery's losses caused by the delay. The claim was settled in mediation.
- Analyzed a construction company's accounting records to determine appropriate costs on the disputed project and testified in support of opinion.
- Analyzed plaintiff's lost profits claim against an Oregon county. Through investigation and analysis of publicly available information, identified unrecorded revenue as well as collection of sales tax not remitted to the taxing authority.
- Analyzed economic damages stemming from an investment advisor's embezzlement of client funds.
- Analyzed lost personal income from an accident. Through forensic analysis was able to identify other reasons for the decrease in income.
- Analyzed and reconciled internal accounting records in a business dispute to calculate the amounts due to the parties under the governing agreements.
- Analyzed the financial records of a partnership that alleged fraud by one of its members. Prepared a report identifying and quantifying suspicious transactions and explaining the unusual accounting.
- Analyzed the potential economic damages resulting from a breach of a non-compete agreement and testified in support of opinion.
- Analyzed a company's accounting records to determine income available for spousal support. Through forensic analysis identified transactions that indicated possible unrecorded revenue and provided expert testimony.

## Professional Associations

- Oregon Society of Certified Public Accountants, Member
- American Institute of Certified Public Accountants, Member
- Association of Certified Fraud Examiners, Oregon Chapter Board Member and Treasurer, 2016 – current
- Association of Certified Fraud Examiners, Member
- National Association of Certified Valuators and Analysts, Ethics Oversight Board, 2012-2015; Chair 2014 – 2015

## Professional Recognition

- Standing Ovation Award, American Institute of Certified Public Accountants, Forensic and Valuation Services, November 2015
- Outstanding Member – National Association of Certified Valuators, Second Quarter 2015

## Presentations

- How to Frame Conclusions in a Fraud Investigation (From a CPA Perspective), OACFE Annual Conference, June 2018
- Identifying and Limiting Your Risks in an FVS Engagement, AICPA Webcast, June 2016

**Rupa Bala, MD v. OHSU**

Documents Considered

#	Beginning Bates	Ending Bates	Description
1			Defendants' Answer and Affirmative Defenses to Second Amended Complaint for Deprivation of Civil Rights
2			July 28, 2020 Deposition of Dr. Rupa Bala (pages 264-316)
3			Plaintiff's Initial Disclosures (pages 12-13)
4			Second Amended Complaint for Deprivation of Civil Rights
5			9/12/18: 408 Communication
6	BANNER000557	BANNER000577	Banner-University Medical Group Physician Employment Agreement
7	BALA 2728	BALA 2744	Citrus Cardiology Consultants P.A. Physician Services Employment Agreement
8	OHSU_RB 000050	OHSU_RB 000073	Oregon Health & Science University Clinician Employment Agreement
9	BAAA 2692	BAAA 2710	United Medical Associates PC Employment Agreement (8/6/21)
10	BAAA 2674	BAAA 2691	United Medical Associates PC Employment Agreement (2/8/21)
11	UPENN000450	UPENN000455	Clinical Practices of the University of Pennsylvania Department of Medicine Member Practice Agreement [Hospital Based Physician]
12	UPHS000194	UPHS000195	MOU for Joint Faculty Appointments at the Philadelphia Veterans Administration Medical Center and the University of Pennsylvania Schools of Medicine and Dentistry
13	UPHS000038	UPHS000040	Academic Plan for Rupa Bala, MD
14	OHSU_RB 000026	OHSU_RB 000048	Rupa Bala, MD CV: 2014
15	BANNER000579	BANNER000604	Rupa Bala, MD CV: 2015-2017
16	ADVOCATE000004	ADVOCATE000029	Rupa Bala, MD CV: 2017
17	BALA 000770	BALA 000793	Rupa Bala, MD CV: 2020
18	BALA 2440	BALA 2464	Rupa Bala, MD CV: 2021
19	BALA 2485	BALA 2509	Rupa Bala, MD CV: May 2022
20	OHSU_RB 000098	OHSU_RB 000098	7/1/16: Appointment as Associate Professor effective January 1, 2016 (OHSU)
21	OHSU_RB 000614	OHSU_RB 000620	Employee History Detail: Rupa Bala
22			OHSU Monthly Benefit Contribution (Benefits.xlsx)
23			OHSU Emp Labor Dist Summary by Work Date (Compensation.xlsx)
24	OHSU_RB 000099	OHSU_RB 000099	7/1/16: Effective salary as of July 1, 2016
25	OHSU_RB 000015	OHSU_RB 000016	OHSU Position Description Unclassified Academic Personnel
26	BALA 000625	BALA 000628	7/16/14: OHSU Offer Letter
27	OHSU_RB 000609	OHSU_RB 000613	1/1/16-5/3/19: Rupa Bala Fidelity Investments OHSU Pension Plan, Retirement Savings Statement
28	OHSU_RB 000383	OHSU_RB 000385	5/3/17-5/2/19: Retirement Account Summary (OHSU)
29	OHSU_RB 000338	OHSU_RB 000382	OHSU Oregon Group Dental Plan effective 1/1/17
30	OHSU_RB 000386	OHSU_RB 000472	OHSU Group Medical Plan effective 1/1/17
31	OHSU_RB 000605	OHSU_RB 000608	1/1/16-5/3/19: Rupa Bala Fidelity Investments OHSU Tax Deferred Investment Plan, Retirement Savings Statement
32	BANNER000079	BANNER000080	4/11/18: Banner Health Position Description
33	BANNER000087	BANNER000087	Banner New Hire Paperwork
34	BANNER000532	BANNER000550	Banner Payroll Report
35	BANNER000130	BANNER000130	Physician Recruitment - BUMG Physician Request Form
36	BALA 2778	BALA 2825	Citrus Cardiology Consultants P.A. Benefit Enrollment Guide, 2023 Plan Year
37	BALA 2727	BALA 2727	10/14/22: Citrus Cardiology Consultants P.A. Offer Letter
38	BALA 1290	BALA 1470	Rupa Bala 2015-2018 Tax Returns
39	BALA 2551	BALA 2622	Rupa Bala 2019-2021 Tax Returns
40	OHSU_RB000324	OHSU_RB000324	OHSU 2015 W-2
41	OHSU_RB000323	OHSU_RB000323	OHSU 2016 W-2
42	BALA 2876	BALA 2877	Bala 2017 1099-MISC (Medtronic Logistics & Quality Conferences)
43	OHSU_RB000325	OHSU_RB000325	OHSU 2017 W-2
44	BANNER000500	BANNER000501	Banner Univ Med Grp 2018 W-2
45	BANNER000502	BANNER000503	Banner Univ Med Grp 2019 W-2
46	BAAA 2719	BAAA 2720	Banner Univ Med Grp 2020 W-2
47	BAAA 2721	BAAA 2721	United Medical Associates, PC 2021 W-2
48	BAAA 2283	BAAA 2284	United Medical Associates, PC 2022 W-2
49			Rule 26. Duty to Disclose General Provisions Governing Discovery Rule Text and Notes of Decisions.pdf
50			Amended Stipulated Protective Order

# Schedules

**Rupa Bala, MD v. OHSU**  
**Summary of Losses**

	Schedule A		
	But-For	Actual	Difference = Lost Earnings
<b>Earnings</b>	\$884,100	\$526,000	\$358,100

## Rupa Bala, MD v. OHSU

## Lost Earnings

Period Ended	Age at End of Period	Pd in Years	But-For Base Wages <sup>(1)</sup>	But-For Employer Paid Benefits <sup>(1)</sup>	Total But-For Earnings Base Rate	But-For Earnings, Adj for Growth <sup>(2)</sup>	Actual Wages <sup>(3)</sup>	Actual Employer Paid Benefits <sup>(3)</sup>	Total Actual Earnings	Lost Earnings
12/31/17	44.8	1.0	\$385,388	\$39,279	\$424,668	\$436,150	\$258,194	\$33,640	\$291,835	\$144,315
12/31/18	45.8	1.0	\$385,388	\$39,279	\$424,668	\$447,943	\$230,846	\$3,286	\$234,131	\$213,811
<b>Total (Rounded)</b>					<b>\$884,100</b>	<b>\$489,000</b>	<b>\$36,900</b>	<b>\$526,000</b>	<b>\$358,100</b>	

**Note:** Dr. Bala was hired by Banner-University Medical Group in 2018 at a base minimum annual compensation rate of \$450,000 plus a sign-on bonus of \$30,000, which fully mitigates any potential lost earnings from OHSU (BANNER000576). As a result, I calculated damages over the years 2017 and 2018 to capture the period when Dr. Bala was unemployed prior to working for Banner.

**Assumptions:**

Date of Birth	2/27/1973 <i>Per 2015 Oregon Tax Return</i>
OHSU Contract End Date	6/19/2017
Age at OHSU Contract End Date	44.3
Base Wage Rate	\$385,388 <sup>(1)</sup>
Base Employer-Paid Benefits	\$39,279 <sup>(1)</sup>
Estimated Annual Earnings Growth	2.7% <sup>(2)</sup>

**Footnotes:**

(1) The but-for base earnings rate and employer-paid benefits are the average of Dr. Bala's 2015 and 2016 gross OHSU wages and employer-paid benefits as detailed at **Schedule B**.

(2) Average earnings growth rate from 2016 to 2018 per the Bureau of Labor Statistics *TABLE B-30. Hours and earnings in private nonagricultural industries, 1977-2022*.

(3) Per **Schedule B**. Note that Dr. Bala did not provide information sufficient to determine whether she received retirement benefits as part of her compensation package at Banner-University Medical Group. If Dr. Bala was eligible for any employer-paid retirement benefits as part of her compensation package, the lost earnings and benefits calculated above would need to be reduced.

**Rupa Bala, MD v. OHSU**

Contract Termination Date 6/19/2017

	2015	2016	2017 (1)	2018 (1)	2019 (2)	2020	2021	2022
Wages								
OHSU	\$390,180	\$380,597	\$258,194					
Banner University Med Group				\$246,231	\$387,714	\$130,060		
Less: Moving Exp Reimbursement				(\$15,385)				
United Medical Associates, PC							\$340,979	\$199,400
<b>Total Wages</b>	<b>\$390,180</b>	<b>\$380,597</b>	<b>\$258,194</b>	<b>\$230,846</b>	<b>\$387,714</b>	<b>\$130,060</b>	<b>\$340,979</b>	<b>\$199,400</b>
<b>Average Wages (2015 &amp; 2016)</b>	<b>\$385,388</b>							
Employer Contributions to Retirement	\$33,654	\$30,779	\$30,198	<i>Unknown</i>				
Employer-Paid Health Insurance	\$6,962	\$7,164	\$3,442	\$3,286	\$5,907	\$1,871	\$7,009	\$4,304
<b>Total Employer-Paid Benefits</b>	<b>\$40,616</b>	<b>\$37,942</b>	<b>\$33,640</b>	<b>\$3,286</b>	<b>\$5,907</b>	<b>\$1,871</b>	<b>\$7,009</b>	<b>\$4,304</b>
<b>Avg Employer Paid Benefits (2015-2016)</b>	<b>\$39,279</b>							

**Source:** Dr. Bala's W-2s, OHSU annual "Emp Labor Dist Summary by Work Date" reports for 2015-2017, Banner Health Pay Records for 2018 and 2019 (BANNER000532-550), 1099s and Dr. Bala tax returns.

**Footnotes:**

<sup>(1)</sup> Wages reflect approximately half a year of employment in 2017 and 2018. Dr. Bala was unemployed from June 19, 2017 to early July 2018.

<sup>(2)</sup> According to the Banner Health Pay Records, Dr. Bala did not receive her contracted base salary from the pay date November 7, 2019 through pay date January 16, 2020. I understand this may have been due to Family Medical Leave taken by Dr. Bala (Dr. Rupa Bala deposition, p. 315).



# Morones Analytics

Forensic Accounting | Damages Analysis | Valuation

Dr. Rupa Bala v. Oregon Health and Science University et al.

Rebuttal and Supplemental Expert Report of  
Jennifer Prager, CPA, CFE, ABV, CVA, MAFF

December 15, 2023

## ***Table of Contents***

<b>I.</b>	<b><i>Description of Assignment</i></b>	1
<b>II.</b>	<b><i>Expert Qualifications</i></b>	1
<b>III.</b>	<b><i>Information Considered</i></b>	2
<b>IV.</b>	<b><i>Supplement to My Affirmative Opinions</i></b>	2
<b>V.</b>	<b><i>Rebuttal Analysis - Summary of Ostrofe Methodology and Assumptions</i></b>	4
<b>VI.</b>	<b><i>Summary of Rebuttal Conclusions</i></b>	5
<b>VII.</b>	<b><i>There is no basis for Ms. Ostrofe's concluded losses in periods beyond Dr. Bala's worklife expectancy.</i></b>	6
<b>VIII.</b>	<b><i>Ms. Ostrofe's actual earnings calculations include several periods of unpaid time after Dr. Bala left OHSU in addition to unreasonably low earnings projections, resulting in understated actual earnings and overstated potential damages.</i></b>	7
<b>IX.</b>	<b><i>In her Scenario I loss calculation, Ms. Ostrofe significantly overstated Dr. Bala's but-for earnings and benefits for work in an academic setting, resulting in a \$10,962,300 overstatement of potential damages.</i></b>	9
<b>X.</b>	<b><i>In her Scenario II loss calculation, Ms. Ostrofe again significantly overstated Dr. Bala's but-for earnings and benefits for work in an academic setting, resulting in a \$9,121,200 overstatement of potential damages.</i></b>	12
<b>XI.</b>	<b><i>In her Scenario III loss calculation, Ms. Ostrofe overstated Dr. Bala's but-for earnings and benefits for work in a private practice setting, resulting in a \$6,305,200 overstatement of potential damages.</i></b>	13
<b>XII.</b>	<b><i>Conclusion</i></b>	15

### **Attachments and Supporting Schedules**

- Attachment A – Jennifer Prager CV
- Attachment B – Documents Considered
- Schedules – Supporting Calculations

Dr. Rupa Bala v. Oregon Health and Science University et al.  
Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
December 15, 2023

### ***I. Description of Assignment***

1. Counsel for Stoel Rives LLP, acting on behalf of Oregon Health and Science University ("OHSU"), Dr. Charles Henrikson, and Dr. Joaquin Cigarroa (collectively, "Defendants" or "OHSU") retained me to analyze Plaintiff Dr. Rupa Bala's potential economic damages in the form of lost earnings resulting from her alleged claims against Defendants. I completed my initial analysis and set out my findings in a report dated October 27, 2023 ("Prager Affirmative Report").
2. I have since received the report of Dr. Bala's expert on damages, Nora C. Ostrofe, MBA, CEA, CVA dated November 1, 2023 ("Ostrofe Affirmative Report") and the report of Dr. Bala's vocational expert, E. Lisa Broten, LCSW, ABVE-D, IPEC dated October 27, 2023 ("Broten Affirmative Report"). Counsel for the defendants asked me to evaluate Ms. Ostrofe's opinions regarding Dr. Bala's claimed economic damages. I have summarized my opinions related to Ms. Ostrofe's conclusions of damages related to Dr. Bala's claims in this expert report.
3. I have also received affirmative reports issued by experts for the defendants, including the reports of Leonard J. Henzke and Jennifer L. Moody of ECG Management Consultants. Mr. Henzke and Ms. Moody were hired by defendants to provide opinions related to Dr. Bala's earning capacity and Dr. Bala's efforts and impacts related to the physician job search market. Mr. Henzke and Ms. Moody each issued an expert report dated November 1, 2023 describing their analysis and conclusions ("Henzke Affirmative Report" and "Moody Affirmative Report," respectively).
4. Finally, I received the rebuttal and supplemental report of Mr. Henzke dated December 8, 2023 ("Henzke Rebuttal and Supplemental Report") including updated opinions related to Dr. Bala's earning capacity.
5. Amendments or additions to this report and the accompanying schedules may be required as a result of developments prior to or at trial, including but not limited to the discovery of new evidence, expert discovery, and the testimony of any other witness in deposition or at trial. I render no opinion as to liability, but for the purposes of my analysis, I assumed Dr. Bala will prevail on her liability claim.

### ***II. Expert Qualifications***

6. I am a Director of Morones Analytics, LLC, a Portland, Oregon based firm specializing in economic damage analysis, forensic accounting, data analytics and fraud investigation. I have over 20 years of accounting experience including nearly 18 years specializing in analyzing commercial damages and business valuation. I have been qualified as an expert in damage assessment matters in Oregon state court, as well as arbitration and mediation.
7. I graduated from the University of California, Davis with a Bachelor of Science in Managerial Economics.
8. I am a Certified Public Accountant (CPA), licensed in Oregon. I have two professional designations in business valuation as an Accredited in Business Valuation (ABV) through the American Institute of Certified Public Accountants, and Certified Valuation Analyst (CVA) through the National Association of Certified Valuators and Analysts. I am also a Certified Fraud Examiner (CFE) and Master Analyst in Financial Forensics (MAFF). I hold membership in the Association of Certified Fraud Examiners, the American Institute of CPAs, and the National Association of Certified Valuators and Analysts. A copy of my curriculum vitae is attached to this report as **Attachment A**.

Dr. Rupa Bala v. Oregon Health and Science University et al.  
Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
December 15, 2023

### ***III. Information Considered***

9. Information and documents that were considered in this analysis beyond what was identified in the Prager Affirmative Report are listed at **Attachment B** to this report.

### ***IV. Supplement to My Affirmative Opinions***

10. After I issued the Prager Affirmative Report, I discovered that certain payments made to Dr. Bala in 2017 identified in underlying documentation as "One Time Payment Clinical Income Related" were not actually one-time payments related to her final pay at OHSU but were instead part of her ongoing incentive pay. I excluded these payments from 2017 pay for purposes of assessing Dr. Bala's earning capacity at OHSU based on my assumption that they were one-time payments related to final pay at the end of her employment, which in turn led me to conclude that Dr. Bala's average pay in 2015 and 2016 was higher than my assessment of her ongoing 2017 pay. As a result, in the Prager Affirmative Report, I relied on the average of Dr. Bala's 2015 and 2016 pay as a base for projecting her expected earnings in 2017 and beyond.
11. To correct my assessment of 2017 annual earnings, I assumed a base salary equal to \$361,000 as stated in a letter from Sanjiv Kaul, MD, Professor and CEO of OHSU Knight Cardiovascular Institute to Dr. Bala, plus the \$72,200 Clinical Income Payout per the "OHSU Other YTD Amounts Listed on Pay Period 13 2017 Paystub.xlsx," for total annualized earnings of \$433,200 as shown at **Schedule B**.
12. I also updated actual employer contributions to retirement and employer-paid insurance for the years 2018 through 2022 for additional information identified in pay stubs and retirement plan statements at **Schedule B**.
13. Based on these revisions, I reanalyzed Dr. Bala's lost earnings since she would potentially continue to incur economic damages until 2024.
14. At **Schedule A**, I projected but-for earnings of the revised \$433,200 for 2017. For the years 2018 through 2023, I updated but-for earnings to reflect the higher annualized earnings assumption which is reflected in the benchmark but-for analysis at Exhibit II in the Henzke Rebuttal and Supplemental Report. I also updated but-for employer paid health benefits and retirement contributions based on the assumptions stated for years 2017 through 2023 in the Henzke Rebuttal and Supplemental Report Exhibit II analysis.
15. In my analysis of revised damages through 2023, I noted that Dr. Bala had several unpaid time periods of non-work or unemployment after leaving OHSU in 2017 and finding employment with Banner Medical Group in 2018, including the following periods following her termination from Banner Medical Group:

Dr. Rupa Bala v. Oregon Health and Science University et al.  
 Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
 December 15, 2023

Past Unpaid Time Periods	Start	End	Days
Voluntary Family Leave*	10/24/2019	1/2/2020	70
Unemployed After Termination from Banner Medical Group	4/20/2020	3/29/2021	343
Unemployed After Voluntary Resignation from United Medical Associates	5/13/2022	1/29/2023	261

\* Dates estimated based on dates of impacted pay checks

**Sources:** Banner Payment Detail Listing (BANNER000545-547) and Expert Report of E. Lisa Brotan, LCSW, ABVE-D, IPEC dated October 27, 2023

16. I am not aware of any support for attributing the unpaid time to alleged harm by OHSU.
17. In order to calculate lost earnings for the period between 2017 and 2023, I revised Dr. Bala's past actual earnings and benefits assuming she had continued working in her then-current position, as shown at **Schedule A** and described below.
  - A. For the years 2019 and 2020, I assumed Dr. Bala could have earned her Banner Medical Group 2019 annual rate of pay of \$450,714 adjusted for 3.0% annual growth,<sup>1</sup> annual employer paid health benefits of \$5,907, and employer contributions to retirement of 4.0% of wages, on an uninterrupted basis.
  - B. For the years 2021 through January 29, 2023, I assumed Dr. Bala could have earned her United Medical Associates annual pay and benefits rates of \$500,000 adjusted for 2.4% annual wage growth,<sup>2</sup> annual employer paid health benefits of \$7,000, and employer contributions to retirement of 4.0% of wages, on an uninterrupted basis.
  - C. For the period from January 30 to December 31, 2023, I relied on Dr. Bala's actual wages and employer paid health benefits as stated in Schedule 3.0 of the Ostroff Affirmative Report, and employer contributions to retirement of 4.0% of wages, the amount she would have earned at UHS had she not voluntarily resigned.
18. Based on these revisions, I calculated Dr. Bala's lost earnings for the period 2017 through 2023 totaling \$486,600, as shown at **Supplemental Summary** and in the table below.

<sup>1</sup> Compensation growth rate: Academic Benchmarks per Exhibit II of the Henzke Rebuttal and Supplemental Report, based on the 2017 to 2022 compound average growth rate of the underlying benchmark compensation.

<sup>2</sup> Compensation growth rate: Community Benchmarks per Exhibit I of the Henzke Rebuttal and Supplemental Report, based on the 2017 to 2022 compound average growth rate of the underlying benchmark compensation.

Dr. Rupa Bala v. Oregon Health and Science University et al.  
 Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
 December 15, 2023

Year	But-For Earnings	Actual Earnings	Difference = Lost Earnings
2017	\$472,800	\$364,868	\$107,932
2018	\$479,500	\$234,131	\$245,369
2019	\$502,400	\$459,546	\$42,854
2020	\$519,300	\$481,542	\$37,758
2021	\$534,200	\$518,609	\$15,591
2022	\$545,300	\$531,209	\$14,091
2023	\$567,600	\$544,610	\$22,990
<b>Total</b>	<b>\$3,621,100</b>	<b>\$3,134,500</b>	<b>\$486,600</b>

19. Assuming Dr. Bala prevails on her economic damages claims, her maximum potential economic damages total \$486,600.

#### **V. Rebuttal Analysis - Summary of Ostrofe Methodology and Assumptions**

20. In the Ostrofe Affirmative Report, Ms. Ostrofe calculated Dr. Bala's alleged economic damages under the following three but-for scenarios:

- A. Advances to Professor** – Ms. Ostrofe assumed that had Dr. Bala not terminated her employment with OHSU, she would have advanced to the position of Professor in 2023.
- B. Advances to Chief** – Ms. Ostrofe assumed that had Dr. Bala not terminated her employment with OHSU, she would have advanced to the position of Professor in 2023 and to Chief in 2029.
- C. Goes Into Private Practice on June 19, 2017.**

21. In each of her three scenarios, Ms. Ostrofe compared but-for earnings to Dr. Bala's past actual earnings to date since her departure from OHSU from employers Banner Medical Group, United Medical Associates, and Citrus Cardiology Consultants, which reflects several unpaid time periods of non-work or unemployment, and projected future earnings equal to Dr. Bala's initial base earnings rate at current employer Citrus Cardiology Consultants adjusted for wage inflation. In each scenario, Ms. Ostrofe's calculations reflect an assumption that OHSU's alleged actions caused permanent damage to Dr. Bala's earning capacity that will have an impact on her through the remainder of her career.

22. Ms. Ostrofe's conclusions are summarized in the table below.<sup>3</sup>

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<sup>3</sup> Note that for purposes of my analysis of the Ostrofe Affirmative Report conclusions, I have excluded Ms. Ostrofe's calculations related to prejudgment interest. I understand that if the court decides Dr. Bala is entitled to past damages including prejudgment interest, those calculations will take place at the time of the court's decision.

Dr. Rupa Bala v. Oregon Health and Science University et al.

Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
December 15, 2023

Ostrofe Affirmative Report	Excluding Prejudgment Interest		
	Scenario I Advances to Professor	Scenario II Advances to Chief	Scenario III Private Practice
Past Economic Loss	\$2,203,951	\$2,203,951	\$3,057,252
Future Economic Loss	\$3,825,017	\$5,141,038	\$5,602,343
<b>Total Economic Loss</b>	<b>\$6,028,968</b>	<b>\$7,344,989</b>	<b>\$8,659,595</b>

23. Ms. Ostrofe also presented alternative conclusions of economic damages based on a theory of lost gross but-for earnings, without deducting offsetting actual earnings. Ms. Ostrofe did not offer an explanation as to why this theory should be considered. I am not aware of any basis for an award of gross but-for earnings, which do not represent Dr. Bala's actual losses and vastly overstate any potential damage Dr. Bala has incurred. As a result, I have not presented Ms. Ostrofe's gross damage opinions in my report.

#### **VI. Summary of Rebuttal Conclusions**

24. Based on my review and analysis of the concluded alleged losses in the Ostrofe Affirmative Report, along with my review of documents and information available to date, I offer the following opinions regarding the Ostrofe Affirmative Report loss conclusions:

- A. There is no basis for Ms. Ostrofe's concluded losses in periods beyond Dr. Bala's worklife expectancy.**
- B. Ms. Ostrofe's actual earnings calculations include several periods of unpaid time after Dr. Bala left OHSU in addition to unreasonably low earnings projections, resulting in understated actual earnings and overstated potential damages.**
- C. In her Scenario I loss calculation, Ms. Ostrofe significantly overstated Dr. Bala's but-for earnings and benefits for work in an academic setting, resulting in a \$10,962,300 overstatement of potential damages.**
- D. In her Scenario II loss calculation, Ms. Ostrofe again significantly overstated Dr. Bala's but-for earnings and benefits for work in an academic setting, resulting in a \$9,121,200 overstatement of potential damages.**
- E. In her Scenario III loss calculation, Ms. Ostrofe overstated Dr. Bala's but-for earnings and benefits for work in a private practice setting, resulting in a \$6,305,200 overstatement of potential damages.**

25. I recalculated potential lost earnings after making corrections for Ms. Ostrofe's unsupported and unreliable assumptions, along with taking into consideration differences in opinion regarding earning capacity measures opined upon by defendant's expert Leonard J. Henzke. The results of the revised calculations indicate that Dr. Bala will not suffer an economic loss in Ms. Ostrofe's Scenarios I and II, and is instead projected to benefit by \$4,933,400 and \$1,776,200 respectively. The revised calculation of Ms. Ostroffe's Scenario III results in a potential loss of \$2,354,400, as shown at **Rebuttal Summary** and summarized in the table below.

Dr. Rupa Bala v. Oregon Health and Science University et al.  
 Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
 December 15, 2023

Revised Analyses	Excluding Prejudgment Interest		
	Scenario I Advances to Professor	Scenario II Advances to Chief	Scenario III Private Practice
Revised Past Economic Loss	\$434,476	\$434,476	\$1,834,147
Revised Future Economic (Benefit)/Loss	(\$5,367,843)	(\$2,210,714)	\$520,221
Revised Total Economic (Benefit)/Loss	(\$4,933,367)	(\$1,776,238)	\$2,354,367

**VII. *There is no basis for Ms. Ostrofe's concluded losses in periods beyond Dr. Bala's worklife expectancy.***

26. In each of her scenarios, Ms. Ostrofe calculates lost earnings through a worklife expectancy ending at Dr. Bala's age 70. While Ms. Ostrofe also includes subtotals of projected and but-for earnings after 14.67 years, the average number of years someone at Dr. Bala's age and educational attainment level can expect to work based on worklife expectancy tables,<sup>4</sup> and after 15.87 years, the number of years until Dr. Bala reaches age 67, Ms. Ostrofe's loss conclusions are all based on expected retirement at age 70.
27. Ms. Ostrofe did not provide any basis for her assumption that Ms. Ostrofe can expect to work to age 70, although plaintiff's vocational expert Ms. Broten asserted that Dr. Bala stated "[...] she would work well past 70 if she was physically and mentally able[...]"<sup>5</sup>
28. Due to the many uncertainties surrounding any individual's worklife expectancy, including the potential for unexpected periods of unemployment or illness outside of an individual's control, damage experts commonly rely upon worklife expectancy tables, which are based on government reported statistics reflecting the experience of a similar population, to estimate the number of years to retirement. In fact, Ms. Ostrofe did consult and rely upon exactly such a table to generate measures of future projected and but-for earnings over the next 14.67 years. However, in the end and without explanation, Ms. Ostrofe set that source aside to conclude on an unsupported and speculative retirement age of 70.
29. In order to demonstrate the impact of including periods beyond Dr. Bala's worklife expectancy, I calculated the losses attributable to periods beyond 14.67 years in the Ostrofe Affirmative Report schedules, as shown in the table below.

<sup>4</sup> Ms. Ostrofe relied on the The Markov Process Model of Labor Force Activity 2012 - 2017: Extended Tables of Central Tendency, Shape, Percentile Points, and Bootstrap Standard Errors. Gary R. Skoog, James E. Ciecka, and Kurt V. Krueger. Journal of Forensic Economics 28 (1), pp. 15 - 108.

<sup>5</sup> Broten Affirmative Report, page 10.

Dr. Rupa Bala v. Oregon Health and Science University et al.

Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
December 15, 2023

From Ostrofe Affirmative Report - Present Value of Earnings					
Schedules:		3.0	2.0 A	2.0 B	2.0 C
Age	Period Ended	Projected Actual	But-For Scenario I	But-For Scenario II	But-For Scenario III
65.8	12/31/2038	\$16,675	\$23,929	\$27,428	\$27,305
66.8	12/31/2039	\$412,585	\$592,071	\$678,641	\$675,596
67.0	2/27/2040	\$65,264	\$93,656	\$107,350	\$106,868
67.8	12/31/2040	\$339,265	\$486,854	\$558,039	\$555,536
68.8	12/31/2041	\$396,581	\$569,105	\$652,317	\$649,391
69.8	12/31/2042	\$388,831	\$557,982	\$639,568	\$636,699
70.0	2/27/2043	\$61,499	\$88,253	\$101,157	\$100,703
		\$1,680,700	\$2,411,851	\$2,764,499	\$2,752,098
Loss Beyond Worklife Expectancy			\$731,151	\$1,083,799	\$1,071,398

*Note: The loss is calculated by taking the difference between but-for and projected actual earnings.*

30. Based on this calculation, if the trier of fact does not find evidence to support Ms. Ostrofe's assumption that Dr. Bala will work to age 70, Ms. Ostrofe's damage conclusions are overstated by as much as \$1,083,800.

**VIII. Ms. Ostrofe's actual earnings calculations include several periods of unpaid time after Dr. Bala left OHSU in addition to unreasonably low earnings projections, resulting in understated actual earnings and overstated potential damages.**

31. In the Ostrofe Affirmative Report lost past earnings calculations, Ms. Ostrofe compared but-for earnings to Dr. Bala's past actual earnings since her departure from OHSU from employers Banner Medical Group, United Medical Associates, and Citrus Cardiology Consultants. As noted earlier in this report, once Dr. Bala found employment with Banner Medical Group in 2018, she had several subsequent unpaid time periods of non-work or unemployment. As a result, each of the loss scenarios in the Ostrofe Affirmative Report includes losses related to the periods of non-work or unemployment occurring after Dr. Bala found employment with Banner Medical Group.

32. By including actual periods of unpaid time between October 2019 and January 2023 in her calculations, Ms. Ostrofe is attributing the unpaid time to alleged harm by OHSU.

33. In order to calculate the impact of including periods of unpaid time as lost earnings in the Ostrofe Affirmative Report, at **Schedule 1** I revised Dr. Bala's past actual earning capacity assuming she had continued working in her then-current position, set equal to amounts in **Schedule A** of my supplemental analysis.

34. The inclusion of these periods of unpaid time as losses accounts for \$955,900 of the damages calculated in each of the three scenarios in the Ostrofe Affirmative Report, as shown in the table below.

Dr. Rupa Bala v. Oregon Health and Science University et al.  
 Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
 December 15, 2023

Excerpt from Schedule 1								
From Ostrofe Affirmative Report Schedule 3.0					Revised Past Earnings Assumptions			
Period End Date	Pd in Years	Annual Wages	Annual Benefits	Period Amounts	Annual Wages/ Earning Capacity	Annual Benefits	Revised Period Amounts	Difference
12/31/2019	1.00	\$383,323	\$15,832	\$399,155	\$450,714	\$17,072	\$467,786	\$68,631
12/31/2020	1.00	\$129,000	\$11,891	\$140,891	\$464,235	\$25,844	\$490,079	\$349,188
12/31/2021	1.00	\$337,379	\$15,061	\$352,440	\$500,000	\$27,463	\$527,463	\$175,023
12/31/2022	1.00	\$197,071	\$24,534	\$221,605	\$512,000	\$28,323	\$540,323	\$318,718
1/29/2023	0.08	-	-	-	\$524,288	\$30,141	\$44,354	\$44,354
<b>Ostrofe Calculated Loss Due to Unpaid Time Periods</b>								<b>\$955,914</b>

35. I am not aware that Dr. Bala has alleged any interference or actions taken by OHSU that led to Dr. Bala's periods of unpaid time between 2019 and 2023. If the trier of fact finds there is no basis for Dr. Bala to claim losses for unpaid time due to voluntary leave taken by Dr. Bala or due to termination or resignation from her positions at Banner Medical Group and United Medical Associates, Ms. Ostrofe's damage calculations are overstated and not reliable.

36. In addition, Ms. Ostrofe's calculation of actual future earnings is based on an assumption that Dr. Bala's minimum initial year compensation of \$525,000 at Citrus Cardiology Consultants reflects her earning capacity in private practice.

37. Leonard J. Henzke of ECG Management Consultants was hired by defendants to provide opinions related to Dr. Bala's earning capacity. Mr. Henzke issued an expert report dated November 1, 2023 describing his analysis and conclusions ("Henzke Affirmative Report").

38. According to Mr. Henzke, Dr. Bala's earning capacity was not negatively impacted by her departure from OHSU. In addition, Mr. Henzke opined that Dr. Bala can expect her wages to increase to median benchmark levels of \$716,876 in 2024, and to the 75<sup>th</sup> percentile level of \$977,723 in 2027,<sup>6</sup> or \$910,576 stated in 2024 dollars.<sup>7</sup>

39. Ms. Ostrofe also assumed an employer retirement contribution rate of 3% of wages in her projection of actual earnings. According to Mr. Henzke in his Expert Rebuttal and Supplemental Report ("Henzke Rebuttal and Supplemental Report"), 7% represents a market employer retirement contribution rate in private practice.<sup>8</sup>

40. To determine the impact of these issues on Ms. Ostrofe's calculation of actual and projected actual earnings, I recreated Ms. Ostrofe's Schedule 3.0 earnings analysis, with the following adjustments:

1. I replaced past actual earnings and benefits with the amounts described earlier in this section and shown at **Schedule A**.

<sup>6</sup> Henzke Affirmative Report, Exhibit IV.

<sup>7</sup> See calculation at **Schedule 1**. Since I relied on Ms. Ostrofe's methodology for applying a net discount rate in 2024 and beyond, I restated the value in 2024 to be consistent.

<sup>8</sup> Henzke Rebuttal and Supplemental Report, Exhibit I.

Dr. Rupa Bala v. Oregon Health and Science University et al.

Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
December 15, 2023

2. I replaced the 2024 wage assumption with the median value of \$716,876, and the 2027 wage assumption with the 75<sup>th</sup> percentile value of \$910,576 described above.
3. Consistent with Mr. Henzke's opinion that Dr. Bala's earning capacity has not been negatively impacted by her departure from OHSU, I assumed an employer retirement contribution rate of 7% in 2024 and beyond, subject to the IRS annual wage limitations.

41. In order to provide a true comparison to Ms. Ostrofe's scenario, I otherwise relied on the rest of her assumptions for the purposes of my calculation. In doing so, I am not opining that I agree with Ms. Ostrofe's methodology.

42. The result of my revised calculation is shown at **Schedule 1**. The difference between my revised calculation of actual and projected actual earnings of \$17,884,100 and the amount calculated by Ms. Ostrofe in her Schedule 3.0 is equal to \$7,085,500, as shown in the table below.

Actual/Projected Actual Earnings			
Category	Ostrofe Conclusions	Revised Analysis	Difference
Past Earnings	\$2,024,407	\$3,414,783	(\$1,390,377)
Future Earnings	\$8,774,208	\$14,469,286	(\$5,695,078)
<b>Total Actual/Projected Actual Earnings</b>	<b>\$10,798,614</b>	<b>\$17,884,069</b>	<b>(\$7,085,455)</b>

43. Ms. Ostrofe's understatement of actual and projected actual earnings results in an overstatement of potential damages.

**IX. *In her Scenario I loss calculation, Ms. Ostrofe significantly overstated Dr. Bala's but-for earnings and benefits for work in an academic setting, resulting in a \$10,962,300 overstatement of potential damages.***

44. In her Scenario I, Ms. Ostrofe assumed that but-for OHSU's alleged wrongful conduct, Dr. Bala would have continued to perform clinical work and research in an academic setting as an Associate Professor and would advance to the position of Professor by 2023. Ms. Ostrofe assumed that the Associate Professor level position would earn wages at the base annual rate of \$450,222 in 2017, plus health benefits valued at \$7,164, and employer contributions to retirement at 12% of wages. Ms. Ostrofe assumed that the Professor level position would earn wages at the base annual rate of \$652,906, plus health benefits valued at \$14,103, and employer contributions to retirement at 18.8% of wages.<sup>9</sup>

45. Ms. Ostrofe's base annual wage rate of \$450,222 for the Associate Professor level position is based on a calculation to annualize Dr. Bala's year-to-date OHSU wages as of June 19, 2017. However, the methodology used by Ms. Ostrofe resulted in the erroneous double-counting of certain components of salary, which resulted in the overstatement of but-for 2017 wages.

<sup>9</sup> Ostrofe Affirmative Report, Schedule 2.0 A.

Dr. Rupa Bala v. Oregon Health and Science University et al.  
 Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
 December 15, 2023

46. According to Exhibit 5.1 in the Ostrofe Affirmative Report, Ms. Ostrofe calculated annualized 2017 earnings of \$450,222 including Dr. Bala's base salary rate of \$361,000, plus \$89,221.64 included on Dr. Bala's June 19, 2017 Earnings Statement as "Other YTD Amounts." However, according to documentation from OHSU, the "Other YTD Amounts" included pay for sick and vacation time used totaling \$16,662 and cell/internet reimbursement payments totaling \$360, as shown in the payroll excerpt below.

Pay Element Name	Description	Amount
CPIa Cell Internet Pmt	Cell/Internet Pmt	60.00
SIK Sick Used	Sick Leave	1,388.47
CPIa Cell Internet Pmt	Cell/Internet Pmt	60.00
CPIa Cell Internet Pmt	Cell/Internet Pmt	60.00
CPIa Cell Internet Pmt	Cell/Internet Pmt	60.00
VAC Vacation Pay	Vacation	8,330.82
CPIa Cell Internet Pmt	Cell/Internet Pmt	60.00
VAC Vacation Pay	Vacation	6,942.35
CPIa Cell Internet Pmt	Cell/Internet Pmt	60.00
OTPCI One Time Pmt Clinical Inc Related	One Time Pay	72,200.00
<b>Total</b>		<b>89,221.64</b>

*Source: Rupa Bala EID 77241 - Other YTD Amounts Listed on Pay Period 13 2017 Paystub.pdf*

47. The pay for sick and vacation time used is already reflected in Dr. Bala's annual base salary rate, and the cell phone payments are expense reimbursements. As a result, these amounts should not be added to Dr. Bala's salary to determine annual base pay. However, as noted earlier in this section, the "One Time Pmt Clinical Inc Related" reflects incentive pay and should be included, resulting in annual earnings of \$433,200 as opposed to the \$450,222 calculated by Ms. Ostrofe.

48. Ms. Ostrofe then assumed Dr. Bala would be promoted to Professor at a pay rate falling within the 75<sup>th</sup> percentile.<sup>10</sup>

49. While Mr. Henzke agreed that Dr. Bala could have theoretically expected to advance to Professor in 2023, he opined that expected wages would be at the median level of \$519,000,<sup>11</sup> indicating an overstatement in Ms. Ostrofe's wage assumption.

50. In addition, I observed that Ms. Ostrofe's assumption that Dr. Bala would be eligible for employer contributions to retirement at 18.8% of wages is not reasonable compared to OHSU's actual contribution rate of 12%, which neither Ms. Brotén nor Ms. Ostrofe has alleged is below market value.

51. I also observed that Ms. Ostrofe significantly overstated her calculation of but-for employer retirement contributions by not taking into consideration IRS income limitations applicable to 401(k) and other similar plans. According to the IRS, retirement contributions are subject to

<sup>10</sup> Ostrofe Affirmative Report, Exhibit 5.4.

<sup>11</sup> Henzke Rebuttal and Supplemental Report, Exhibit II.

Dr. Rupa Bala v. Oregon Health and Science University et al.  
 Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
 December 15, 2023

an annual cap, which is set at \$66,000 for 2023.<sup>12</sup> In addition, the IRS limits the maximum annual compensation of each employee that can be taken into account under a qualified plan as follows:<sup>13</sup>

IRS Compensation Limits	
2017	\$270,000
2018	\$275,000
2019	\$280,000
2020	\$285,000
2021	\$290,000
2022	\$305,000
2023	\$330,000

52. Ms. Ostrofe's use of an inflated employer retirement contribution rate of 18.8% along with her failure to apply the IRS income limitation rules resulted in an overstatement of but-for employer retirement contributions and resulting damages.
53. To determine the impact of these issues on Ms. Ostrofe's calculation of damages in Scenario I, I recreated Ms. Ostrofe's Schedule 2.0 A but-for earnings analysis, with the following adjustments:
  1. I replaced the Associate Professor level wage assumption with the 2017 annualized rate of \$433,200.
  2. I replaced the Professor level wage assumption with Mr. Henzke's value of \$519,000.
  3. I replaced the employer paid health benefits assumptions with the amounts at Exhibit II to the Henzke Rebuttal and Supplemental Report.
  4. I assumed an employer retirement contribution rate of 12%, subject to the limitations on employer contributions to retirement.
54. In order to provide a true comparison to Ms. Ostrofe's scenario, I otherwise relied on the rest of her assumptions for the purposes of my calculation. In doing so, I am not opining that I agree with Ms. Ostrofe's methodology.
55. The result of my revised calculation of but-for earnings under Ms. Ostrofe's Scenario I is shown at **Schedule 2**. The difference between my revised calculation of actual and but-for earnings and the amounts calculated by Ms. Ostrofe under Scenario I is equal to \$10,962,300 and results in a conclusion of a net economic benefit to Dr. Bala of \$4,933,400, as shown in the table below.

<sup>12</sup> <https://www.irs.gov/pub/irs-drop/n-22-55.pdf>.

<sup>13</sup> <https://www.irs.gov/retirement-plans/a-guide-to-common-qualified-plan-requirements#8>,  
<https://www.pensions123.com/index.php/401k-limit-graph>.

Dr. Rupa Bala v. Oregon Health and Science University et al.

Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
December 15, 2023

Scenario I - Advances to Professor			
Category	Ostrofe Conclusions	Revised Analysis	Difference
Past Economic Loss	\$2,203,951	\$434,476	\$1,769,475
Future Economic (Benefit)/Loss	\$3,825,017	(\$5,367,843)	\$9,192,860
<b>Total Economic (Benefit)/Loss</b>	<b>\$6,028,968</b>	<b>(\$4,933,367)</b>	<b>\$10,962,335</b>

**X. *In her Scenario II loss calculation, Ms. Ostrofe again significantly overstated Dr. Bala's but-for earnings and benefits for work in an academic setting, resulting in a \$9,121,200 overstatement of potential damages.***

56. In her Scenario II, Ms. Ostrofe assumed that but-for OHSU's alleged wrongful conduct, Dr. Bala would have continued to perform clinical work and research in an academic setting and would advance to the position of Professor by 2023, and to Chief by 2029. Ms. Ostrofe assumed that the Professor-level position would earn wages and benefits equal to the amounts assumed for Scenario I and described in the previous section of this report. Ms. Ostrofe assumed that the Chief-level position would earn wages equal to \$751,391 and employer contributions to retirement at 18.8% of wages, the same rate as Ms. Ostrofe applied for the Professor position.

57. As described in the previous section of this report, Mr. Henzke opined on lower expected wages for the Professor position, indicating an overstatement in Ms. Ostrofe's wage assumption. In addition, while Mr. Henzke stated that "[...] very few academic physicians ever attain the title of Division Chief, as many cardiology divisions are quite large and there is only one Chief per division [...],"<sup>14</sup> he opined on an earning capacity of \$830,345 assuming Dr. Bala could have become a Chief in 2027, stated in 2027 dollars.

58. As with Scenario I, I observed that Ms. Ostrofe's assumption that Dr. Bala would be eligible for employer contributions to retirement at 18.8% of wages is not reasonable compared to OHSU's actual contribution rate of 12%, and I observed that Ms. Ostrofe erred in her calculation of but-for employer retirement contributions by not applying the IRS limitations on employer contributions to retirement.

59. To determine the impact of these issues on Ms. Ostrofe's calculation of damages in Scenario II, I recreated Ms. Ostrofe's Schedule 2.0 B but-for earnings analysis, with the following adjustments:

1. I replaced the Professor-level wage assumption with Mr. Henzke's value of \$519,000.
2. I replaced the Chief-level wage assumption with \$759,883, Mr. Henzke's value of \$830,345 adjusted to reflect 2024 dollars to be consistent with Ms. Ostrofe's analysis but applied in year 2027 instead of Ms. Ostrofe's assumption that Dr. Bala would be promoted in 2029.

<sup>14</sup> Henzke Affirmative Report, page 8, paragraph 23.

Dr. Rupa Bala v. Oregon Health and Science University et al.  
 Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
 December 15, 2023

3. I replaced the employer-paid health benefits assumptions with the amounts at Exhibit II to the Henzke Rebuttal and Supplemental Report.
4. I assumed an employer retirement contribution rate of 12%, subject to the IRS annual wage limitations.

60. In order to provide a true comparison to Ms. Ostrofe's scenario, I otherwise relied on the rest of her assumptions for the purposes of my calculation. In doing so, I am not opining that I agree with Ms. Ostrofe's methodology.

61. The result of my revised calculation of but-for earnings under Ms. Ostrofe's Scenario II is shown at **Schedule 3**. The difference between my revised calculation of actual and but-for earnings and the amounts calculated by Ms. Ostrofe under Scenario II is equal to \$9,121,200 and results in a conclusion of a net economic benefit to Dr. Bala of \$1,776,200, as shown in the table below.

Scenario II - Advances to Chief			
Category	Ostrofe Conclusions	Revised Analysis	Difference
Past Economic Loss	\$2,203,951	\$434,476	\$1,769,475
Future Economic (Benefit)/Loss	\$5,141,038	(\$2,210,714)	\$7,351,752
<b>Total Economic (Benefit)/Loss</b>	<b>\$7,344,989</b>	<b>(\$1,776,238)</b>	<b>\$9,121,227</b>

**XI. *In her Scenario III loss calculation, Ms. Ostrofe overstated Dr. Bala's but-for earnings and benefits for work in a private practice setting, resulting in a \$6,305,200 overstatement of potential damages.***

62. In her Scenario III, Ms. Ostrofe assumed that but-for OHSU's alleged wrongful conduct, Dr. Bala could have obtained employment in private practice beginning on June 19, 2017. Ms. Ostrofe assumed Dr. Bala's initial wages would have been at the 50<sup>th</sup> percentile of \$708,964 as stated in 2022 dollars, reduced annually for the impact of wage inflation until reaching 2017; and then at the 75<sup>th</sup> percentile rate of \$824,150 beginning in 2023. Ms. Ostrofe also assumed employer contributions to retirement ranging from 8.3% to 9% of wages.<sup>15</sup>

63. Scenario III relies on an underlying assumption that Dr. Bala was prevented from obtaining a market-level position in private practice immediately after leaving OHSU. However, according to the opinion of Jennifer L. Moody of ECG Management Consultants in her expert report dated November 1, 2023 ("Moody Affirmative Report"), "Dr. Bala did not consistently utilize all available avenues for physicians to find employment throughout her job search and thus limited her opportunities for successful placement."<sup>16</sup> In addition, Ms. Moody opined that "[h]ad Dr. Bala engaged in a comprehensive and diligent job search while still employed at OHSU, the nonrenewal of her contract would have had little, if any, effect on her ability to find a new job in any practice setting."<sup>17</sup>

<sup>15</sup> Ostrofe Affirmative Report, Schedule 2.0 C.

<sup>16</sup> Moody Affirmative Report, page 8.

<sup>17</sup> Moody Affirmative Report, page 9, paragraph 40.

Dr. Rupa Bala v. Oregon Health and Science University et al.  
Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
December 15, 2023

64. In addition, Mr. Henzke opined that Dr. Bala's initial wages in private practice ranging from 75% to 77% of the median wage level for 2021 and 2022, respectively, were consistent with market level expectations.<sup>18</sup>

65. Finally, I observed that Ms. Ostrofe erred in her calculation of but-for employer retirement contributions by not taking into consideration IRS income limitations applicable to 401(k) and other similar plans, as observed in Scenarios I and II and described earlier in this report.

66. To determine the impact of these issues on Ms. Ostrofe's calculation of damages in Scenario III, I recreated Ms. Ostrofe's Schedule 2.0 C earnings analysis, with the following adjustments:

1. I replaced the 2017 level wage assumption with a value based on 77% of the 2017 median wage rate which totaled \$466,591, consistent with Mr. Henzke's opinion of Dr. Bala's initial market-level wages in private practice.
2. I grew 2017 wages by the 2.4% average growth rate opined upon by Mr. Henzke for earnings in community practice from 2018 to 2021.
3. In 2022, consistent with Mr. Henzke's assumption that Dr. Bala would have an earning capacity equal to the 75<sup>th</sup> percentile after roughly 5 years in private practice, I assumed Dr. Bala would earn wages of \$868,946.
4. I replaced the employer-paid health benefits with the Average Employer Contributions to Premiums, Single Coverage, based on the KFF Employer Health Benefits Survey.
5. I applied an employer retirement contribution rate of 7%, equal to the assumption relied upon in the but-for scenario for community practice, based on ECG Management Consultant's proprietary data provided by Mr. Henzke.

67. In order to provide a true comparison to Ms. Ostrofe's scenario, I otherwise relied on the rest of her assumptions for the purposes of my calculation. In doing so, I am not opining that I agree with Ms. Ostrofe's methodology.

68. The result of my revised calculation of but-for earnings under Ms. Ostrofe's Scenario III is shown at **Schedule 4**. The difference between my revised calculation of actual and but-for earnings and the amounts calculated by Ms. Ostrofe under Scenario III is equal to \$6,305,200 and results in a conclusion of a net loss to Dr. Bala of \$2,354,400, as shown in the table below.

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<sup>18</sup> Henzke Affirmative Report, page 7.

Dr. Rupa Bala v. Oregon Health and Science University et al.  
 Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
 December 15, 2023

Scenario III - Private Practice on 6/19/2017			
Category	Ostrofe Conclusions	Revised Analysis	Difference
Past Economic Loss	\$3,057,252	\$1,834,147	\$1,223,105
Future Economic (Benefit)/Loss	\$5,602,343	\$520,221	\$5,082,122
<b>Total Economic (Benefit)/Loss</b>	<b>\$8,659,595</b>	<b>\$2,354,367</b>	<b>\$6,305,228</b>

## ***XII. Conclusion***

69. The following table summarizes the results of my revised calculations of total economic benefits or losses under each of Ms. Ostrofe's scenarios.

Revised Analyses - Lost Income (Excluding Prejudgment Interest)	Scenario I Advances to Professor	Scenario II Advances to Chief	Scenario III Private Practice
Revised Past Loss	\$434,476	\$434,476	\$1,834,147
Revised Future (Benefit)/Losses:			
Cut Off at Worklife Expectancy Age 65.8	(\$4,243,297)	(\$1,811,653)	\$518,473
Cut Off at Age 67	(\$4,573,581)	(\$1,928,859)	\$518,986
Cut Off at Age 70	(\$5,367,843)	(\$2,210,714)	\$520,221
<b>Revised Total (Benefit)/Losses</b>	<b>(\$4,933,367)</b>	<b>(\$1,776,238)</b>	<b>\$2,354,367</b>

70. My opinions may be supplemented or amended upon receipt of additional information.

Yours Sincerely,



Jennifer Prager, CPA, CFE, ABV, CVA, MAFF

Dr. Rupa Bala v. Oregon Health and Science University et al.  
Rebuttal and Supplemental Expert Report of Jennifer Prager, CPA, CFE, ABV, CVA, MAFF  
December 15, 2023

### ***Statement of Compensation***

Morones Analytics, LLC was compensated at a rate of \$425 per hour for work performed by Jennifer Prager on this analysis. Compensation related to other associates employed by Morones Analytics ranged from \$225 to \$625 per hour.

### ***Prager Testimony - Past Four Years***

Robert Keller, beneficiary of the Frances M. Keller Trust v. James Keller, Daniel Keller, and Mark Riem, co-trustees of the Frances M. Keller Trust, Circuit Court State of Oregon, Multnomah County, Case No. 21PB01847, November 2023

James Martin v. John Babikian, Middlebay Trade LTD et al. & John Babikian, Middlebay Trade LTD v. Sunshine Mountain Vineyards, Circuit Court State of Oregon, Wasco County, Case No. 21CV48763, September 2023

Berrey Family LLC v. MWIC Pringle Corp., Lawrence Tokarski, and South Park Mixed Use LLC, Arbitration, August 2023

Donald Annotti & Kelly Annotti Dissolution, Circuit Court State of Oregon, Marion County, Case No. 20DR16083, March 2023

Julia Stenersen & Anthenie Stenersen Dissolution, Arbitration, August 2022

Integrity Structures, LLC v. DirtEx LLC, Arbitration, February 2022

Sarah L. Strain, Elizabeth L. Potter, Jennifer L. Isenhart, and Mary L. Kistner on behalf of Bussmann Cranberries LLC v. George P. Bussmann, James A. Bussmann, Peter D. Bussmann and Diane Bussmann, and Bussmann Cranberries (nominal defendant), Circuit Court State of Oregon, Coos County, Case No. 20CV22959, November 2021

Richard Barker and Kelly Barker v. Westwood Capital, LLC et al., Circuit Court State of Oregon, Washington County, Case No. 19CV10067, September 2021

Marianne Sharp v. Joseph Elroy Sharp, Circuit Court State of Oregon, Yamhill County, Case No. DO110162, September 2021

Delahunt Homes, Inc. v. Michael & Kari Lubitz, Arbitration, October 2019

# Attachments



## Jennifer Prager

CPA, CFE, CVA, ABV, MAFF, Director

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503-906-1586 

LOST PROFITS DAMAGES

FORENSIC ACCOUNTING & FRAUD INVESTIGATION

DATA ANALYTICS

**Jennifer Prager has specialized in financial damages analysis and forensic accounting for 20+ years. She is a testifying expert who brings deep experience at CPA firms and on large forensic cases in Portland and San Francisco.**

Attorneys turn to Jennifer for a thorough financial analysis so they can enter trial or mediation with a credible calculation. Jennifer brings clarity in a financial dispute to provide clients with realistic expectations and a solid understanding of the facts so they can make better decisions along the way. Given her extensive forensic accounting background, she has a grasp on the needs of clients and can alert them to potential pitfalls.

Jennifer's case experience includes a number of nationally known accounting investigations and litigation matters. She has analyzed complex litigation cases involving construction disputes, shareholder disputes, divorce, securities lawsuits, fraud and embezzlement, employment issues, commercial contracts and insurance.

Jennifer had an early interest in economics and in identifying money relationships and trends. She enjoys digging into the messy financial data, untangling multiple assets and pulling the evidence together into a powerful story to be part of a solution.

### Professional Credentials & Education

- Certified Public Accountant, Oregon (CPA)
- Accredited in Business Valuation (ABV), American Society of CPAs
- Certified Valuation Analyst (CVA)
- Master Analyst in Financial Forensics (MAFF), National Association of Certified Valuators and Analysts
- Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners
- Bachelor of Science in Managerial Economics, University of California, Davis



## Selected Professional Engagements

- Analyzed plaintiffs' claims of breach of contract and breach of fiduciary duty against the member managers of a family-owned farm and crop cleaning company. Ms. Prager quantified the damages and testified in support of her opinion. The jury awarded Ms. Prager's damage opinion.
- Quantified the total amount overpaid on a subcontract related to a large government project. Ms. Prager testified in support of her opinion to a panel of arbitrators that awarded damages equal her calculation.
- Appointed by a mediator to serve as a neutral in a shareholder dispute involving allegations of self-dealing by the manager of two closely held ranches. Prepared a report for the mediator summarizing the accounting of related party transactions together with the entities' Board Minutes that recorded the Board's contemporaneous understanding of the related party relationships.
- Calculated a business loss claim for a winery that delayed production of a vintage due to a malfunction of equipment during fermentation. Calculated the winery's losses caused by the delay. The claim was settled in mediation.
- Analyzed a construction company's accounting records to determine appropriate costs on the disputed project and testified in support of opinion.
- Analyzed plaintiff's lost profits claim against an Oregon county. Through investigation and analysis of publicly available information, identified unrecorded revenue as well as collection of sales tax not remitted to the taxing authority.
- Analyzed economic damages stemming from an investment advisor's embezzlement of client funds.
- Analyzed lost personal income from an accident. Through forensic analysis was able to identify other reasons for the decrease in income.
- Analyzed and reconciled internal accounting records in a business dispute to calculate the amounts due to the parties under the governing agreements.
- Analyzed the financial records of a partnership that alleged fraud by one of its members. Prepared a report identifying and quantifying suspicious transactions and explaining the unusual accounting.
- Analyzed the potential economic damages resulting from a breach of a non-compete agreement and testified in support of opinion.
- Analyzed a company's accounting records to determine income available for spousal support. Through forensic analysis identified transactions that indicated possible unrecorded revenue and provided expert testimony.

## Professional Associations

- Oregon Society of Certified Public Accountants, Member
- American Institute of Certified Public Accountants, Member
- Association of Certified Fraud Examiners, Oregon Chapter Board Member and Treasurer, 2016 – current
- Association of Certified Fraud Examiners, Member
- National Association of Certified Valuators and Analysts, Ethics Oversight Board, 2012-2015; Chair 2014 – 2015

## Professional Recognition

- Standing Ovation Award, American Institute of Certified Public Accountants, Forensic and Valuation Services, November 2015
- Outstanding Member – National Association of Certified Valuators, Second Quarter 2015

## Presentations

- How to Frame Conclusions in a Fraud Investigation (From a CPA Perspective), OACFE Annual Conference, June 2018
- Identifying and Limiting Your Risks in an FVS Engagement, AICPA Webcast, June 2016

*Rupa Bala MD v. OHSU et al*

Documents Provided to Economist Expert – for Rebuttal Report

#	Beginning Bates	Ending Bates	Description
<b>Additional documents provided by Defendants for rebuttal/supplemental report:</b>			
1			Earning Capacity Determination Report of E. Lisa Broten LCSW, 10/27/23
2			Expert Witness Report of Nora C. Ostrofe MBA, 11/1/23
3			Vocational Evaluation Report of DT North MS, 11/1/23
4			Expert Report of Jennifer L. Moody, 11/1/23
5			Expert Report and Exhibits of Leonard J. Henzke, 11/1/23
6	BALA 2712	BALA 2712	Resignation email to UHS, 2/11/22
7			Other YTD Amounts Listed on Pay Period 13 2017 Paystub
8			Expert Rebuttal and Supplemental Report of Leonard J. Henzke, 12/8/23
<b>Plaintiff's experts' documents provided for rebuttal/supplemental report:</b>			
9	BALA 2883 A	BALA 2891	Banner Earnings Statements, 1/16/20-5/21/20
10	BALA 4910	BALA 4915	Banner Retirement Statements, 9/29/23
11	BALA 2909	BALA 2909	Citrus Earnings Statement, 9/29/23
12	BALA 2916	BALA 2921	OHSU Earnings Statements, 12/31/15, 12/30/16 and 6/19/17
13	BALA 2892	BALA 2892	UMA Earnings Statement, 12/23/21
14	BALA 2901	BALA 2901	UMA Earnings Statement, 5/26/22
15	BALA 2893	BALA 2900	UHS Retirement Statements, 12/31/21 and 3/31/22
16	BALA 2902	BALA 2908	UHS Retirement Statements, 6/30/22 and 6/30/23
17			Second Amended Complaint for Deprivation of Civil Rights, 2/11/19
18			Defendants' Answer and Affirmative Defenses to Second Amended Complaint for Deprivation of Civil Rights, 4/15/19
19			Defendants' Motion for Summary Judgment, 8/23/21
20			Plaintiff's Opposition to Defendants' Motion for Summary Judgment; Cross Motion for Summary Judgment (Corrected), 9/30/21
21			Reply in Support of Defendants' Motion for Summary Judgment, 11/8/21
22	UPENN000001	UPENN000002	Offer letter, 3/23/06
23	OHSU_RB 001524	OHSU_RB 001531	Faculty Evaluations at UPenn
24	UPENN000676	UPENN000684	Teaching Evaluations
25	UPENN000563	UPENN000564	Overview of Teaching for previous three years
26	OHSU_RB 001726	OHSU_RB 001727	Letter in Support of Promotion by Dr. Kaul, 5/29/14
27	OHSU_RB 000050	OHSU_RB 000073	Clinician Employment Agreement, 1/5/15
28	OHSU_RB 000218	OHSU_RB 000219	Position Description
29	OHSU_RB 001704	OHSU_RB 001705	Letter of Recommendation by Dr. Parmacek to Dr. Henrikson, 6/20/14
30	OHSU_RB 000423	OHSU_RB 00423	Letter of Recommendation by Dr. Parmacek to Dr. Kaul, 6/20/14
31	OHSU_RB 000020	OHSU_RB 0023	Appointment letter, 7/16/14
32	BALA 0874	BALA 0875	Analysis of Educator Performance, 8/6/15
33	BALA 1869	BALA 1869	Annual Faculty Evaluation, 2014-2015
34	OHSU_RB 001809	OHSU_RB 001810	Letter in support of promotion by Dr. Henrikson
35	BALA 0992	BALA 0996	Analysis of Education Performance, Dec. 2015
36	OHSU_RB 001441	OHSU_RB 001443	Aggregate Evaluation Report – Student Evaluations, 12/17/15

## Attachment B

#	Beginning Bates	Ending Bates	Description
37	OHSU_RB 001797	OHSU_RB 001797	Letter in support of promotion by Dr. Hutchinson, 9/20/15
38	OHSU_RB 001811	OHSU_RB 001811	Letter in support of promotion by Dr. Shah, 9/20/15
39	OHSU_RB 001799	OHSU_RB 001799	Letter of reference for promotion by Dr. LeMond, 9/25/15
40	OHSU_RB 001804	OHSU_RB 001805	Letter in support of promotion by Dr. Narayan, 9/29/15
41	OHSU_RB 001800	OHSU_RB 001801	Letter in support of promotion by Dr. Marchlinski, 9/30/15
42	OHSU_RB 001795	OHSU_RB 001795	Letter in support of promotion by Dr. Gerstenfeld, 10/24/15
43	OHSU_RB 001780	OHSU_RB 001782	Letter recommending promotion by Dr. Fennerty, 12/5/15
44	OHSU_RB 001807	OHSU_RB 001808	Letter in support of promotion by Dr. Patton, 12/11/15
45	OHSU_RB 001735	OHSU_RB 001738	Letter by Dr. Anderson proposing appointment, 12/27/15
46	OHSU_RB 001745	OHSU_RB 001745	Fellow Evaluations
47	BALA 1870	BALA 1870	Annual Faculty Evaluation, 2015-2016
48	BALA 00193	BALA 00195	Personal statement in support of promotion
49	OHSU_RB 000099	OHSU_RB 000099	Annual salary increase, 7/1/16
50	OHSU_RB 000010	OHSU_RB 000010	Appointment to Associate Professor, 7/1/16
51	BALA 2028	BALA 2028	Cover of 'Tucson Lifestyle'
52	BALA 2034	BALA 2036	2020 Top Doctors, 'Tucson Lifestyle,' June 2020
53	BALA 2440	BALA 2464	CV of Rupa Bala
54	BALA 2469	BALA 2470	Exceptional Women in Medicine, 'Tucson Lifestyle,' March 2021
55	OHSU_RB 000257	OHSU_RB 000257	Controlled Substance Registration Certificate, 7/21/13
56	OHSU_RB 000258	OHSU_RB 000258	Medical Physician and Surgeon License, 9/24/01
57	OHSU_RB 000259	OHSU_RB 000259	Certificate re Clinical Cardiac Electrophysiology, 2007-2017
58	OHSU_RB 000260	OHSU_RB 000260	Certificate re Cardiovascular Disease, 2006-2016
59	OHSU_RB 000261	OHSU_RB 000261	Medicinae Doctoris certificate
60			Revised – University of Chicago Residency Class, 1998
61	BALA 2485	BALA 2509	CV of Rupa Bala, 10/2022
62			Defendants' Response to Plaintiff's First Set of Interrogatories, 6/6/19
63			Declaration of Dr. Rick Koch in Opposition to Defendant's Motion for Summary Judgment, 9/29/21
64	OHSU_RB 004055	OHSU_RB 004057	Text messages between Dr. Dewland and Dr. Henrikson, 11/15/17-11/16/17
65	OHSU_RB 004068	OHSU_RB 004068	Text messages between Ms. MacNeill and Dr. Henrikson, 9/12/17
66			Excerpt of Dr. Henrikson deposition transcript, 8/7/20, pages 27-43
67	VIRGINIAMASON 000030	VIRGINIAMASON 000036	Candidate notes, 8/25/17-9/25/17
68			Excerpt of Dr. Bala deposition transcript, 7/28/20, pages 266-319
69	BALA 000001	BALA 000109	2016-2020 job search documents
70	BALA 1871	BALA 2027	August 2020 – November 2020 job search documents
71	BALA 2037	BALA 2150	December 2020 job search documents [BALA 2028-2036 not included]
72	BALA 1600	BALA 1671	February 2020 – June 2020 job search documents
73	BALA 2151	BALA 2260	January 2021 – February 2021 job search documents
74	BALA 2298	BALA 2439	September 2021 – October 2022 job search documents
75	BALA 2471	BALA 2509	November 2021 – June 2022 job search documents
76	BALA 2513	BALA 2550	January 2021 – June 2022 job search documents
77			List of job search efforts 2016-2022 with notes by Dr. Bala, updated 11/30/22
78	BALA 2465	BALA 2468	Email string re position in Atlanta GA (Jackson Physicians), Aug. 2022
79	BALA 1564	BALA 1584	Banner HR emails, Aug.-Oct. 2019
80	BALA 1771	BALA 1773	Banner HR emails, 9/27/19 – 10/8/19

## Attachment B

#	Beginning Bates	Ending Bates	Description
81	BALA 1767	BALA 1768	Banner HR email string, 10/15/19
82	BALA 1517	BALA 1528	Banner fellow evaluations
83	BALA 1784	BALA 1788	Banner comments/feedback
84	BALA 1592	BALA 1596	Banner emails and notice of termination
85			Banner Verbal discussion, typed notes (undated)
86	BALA 1481	BALA 1483	Banner emails/investigation
87	BALA 1484	BALA 1513	Dr. Bala's response to Banner verbal discussion, 7/24/19
88	BALA 1516	BALA 1516	Corrective Action Guidelines for Banner Leaders
89	BANNER000272	BANNER000275	Typed notes of ER Consultant, 9/26/19
90	BANNER000024	BANNER000025	Documented Verbal Discussion
91	BANNER000144	BANNER000174	Emails w/ Dr. Bala's response to verbal discussion, Aug.-Oct. 2019
92	BANNER000337	BANNER000340	Dr. Bala email to Leadership, 9/2/19
93	BANNER000175	BANNER000194	ER Investigation Report
94	BANNER000022	BANNER000023	Notice of termination, 1/17/20
95	BANNER000001	BANNER000021	Physician Employment Agreement, 3/28/18
96	BAAA 2674	BAAA 2710	Employment Agreements, UHS Medical Group, 2/8/21 and 8/6/21
97	BALA 2261	BALA 2297	Employment Agreements, 8/6/21 and unsigned/undated
98	BALA 1322	BALA 1322	Form W-2, 2015
99	BALA 1357	BALA 1357	Form W-2, 2016
100	BALA 2876	BALA 2877	Form 1099s, 2017
101	BALA 1412	BALA 1412	Form W-2, 2017
102	BALA 1470	BALA 1470	Form W-2, 2018 (clean copy)
103	BALA 2879	BALA 2879	Form W-2, 2018 (photo)
104	BALA 2717	BALA 2722	Form W-2s, 2019-2021
105	BALA 2881	BALA 2881	Form W-2, 2022
106	BALA 2723	BALA 2725	Citrus Cardiology Employment Application, 11/14/22
107	BALA 2726	BALA 2727	Citrus Cardiology offer letter, 10/14/22
108	BALA 2728	BALA 2744	Physician Services Employment Agreement, Citrus Cardiology, 10/26/22
109	BALA 2745	BALA 2777	Citrus Cardiology Employee Handbook
110	BALA 2778	BALA 2825	Citrus Cardiology 2023 Benefit Enrollment Guide
111	BALA 2826	BALA 2854	AAMC Faculty Salary Reports, FY 2021
112	BALA 2855	BALA 2873	MGMA Physician Compensation Reports, FY 2021
113	BALA 2623	BALA 2673	AAMC report: Exploring Salary Equity Among Medical School Leadership, Nov. 2022
114			2916 AAMC - 2020 Western - Compensation by Medical School Type (CS)-5
115			2917 AAMC - 2022 - Private Compensation by Medical School Type (CS)-8
116			2918 AAMC - 2022 - All schools - Compensation by Medical School Type (CS)-6
117			2919 AAMC - 2022 Public Schools - Compensation by Medical School Type (CS)-7
118			2920 AAMC 2021 - Western - Compensation by Medical School Type (CS)-4
119			2921 AAMC 2022 Western - Compensation by Medical School Type (CS)-2
120			2922 Rupa Bala CV - 2023
121			Article 'Workforce in Crisis: Charting the Path Forward', in American

## Attachment B

#	Beginning Bates	Ending Bates	Description
			College of Cardiology, 6/2/23
122			Article 'Under the Radar: Visibility and the Effects of Discrimination Lawsuits in Small and Large Firms' in American Sociological Review, 2022
123			Article 'By the numbers: How cardiologists have been affected by the COVID-19 pandemic' in Cardiovascular Business, 4/14/20
124			'Retaliation – Maike it Personal' on US EEOC website
125			Occupation profile for Cardiologists on O*Net OnLine
126			Occupational Outlook Handbook on US Bureau of Labor Statistics website, for Physicians and Surgeons
127	OHSU_RB000001	OHSU_RB000002	Notice of a Claim, 12/15/17
128	OHSU_RB000003	OHSU_RB000005	Policy: A Culture of Ethics and Integrity
129	OHSU_RB000006	OHSU_RB000006	4.20.17 Faculty Record Memo
130	OHSU_RB000007	OHSU_RB000008	E-Business Suite Termination Details
131	OHSU_RB000009	OHSU_RB000009	3.9.17 E-mail Re Last Day at Work
132	OHSU_RB000011	OHSU_RB000014	Hiring information workflow sheet
133	OHSU_RB000015	OHSU_RB000016	11.1.14 Position Description
134	OHSU_RB000017	OHSU_RB000018	Position Approval Request
135	OHSU_RB000019	OHSU_RB000019	10.6.14 Public Safety Background Check
136	OHSU_RB000024	OHSU_RB000024	Confidentiality and Intellectual Property Assignment Agreement
137	OHSU_RB000026	OHSU_RB000048	CV of Rupa Bala
138	OHSU_RB000049	OHSU_RB000049	Federal and State Program Compliance Registration
139	OHSU_RB000074	OHSU_RB000099	Various emails and HR documents
140	OHSU_RB000100	OHSU_RB000101	PEP Memorandum, 10/9/15
141	OHSU_RB000102	OHSU_RB000105	Email re complaints about Dr. Bala
142	OHSU_RB000106	OHSU_RB000107	Meeting Notes, 9/17/15
143	OHSU_RB000108	OHSU_RB000261	Miscellaneous HR documents
144	OHSU_RB000262	OHSU_RB000263	Email string between Ms. Porreco and Ms. Strahm, 5/11/16
145	OHSU_RB000264	OHSU_RB000300	Code of Conduct
146	OHSU_RB000301	OHSU_RB000302	Forms re open and close of investigation
147	OHSU_RB000303	OHSU_RB000306	Email by Ms. Shults to Mr. Ellis 9/28/18 re public records response and TCN
148	OHSU_RB000307	OHSU_RB000322	Emails re NAVX issue, 6/20/17-6/26/17
149	OHSU_RB000323	OHSU_RB000325	W-2 forms: 2015-2017
150	OHSU_RB000326	OHSU_RB000337	Policies: EEO, harassment, EEO complaints
151	OHSU_RB000338	OHSU_RB000623	SPDs, benefits info
152	BALA 1290	BALA 1470	Tax returns, 2015-2018
153	BALA 2551	BALA 2622	Tax returns, 2019-2021
154			Emails between Dr. Bala and Ms. Ostrofe, 10/24/23-10/26/23

# Schedules

**Rupa Bala, MD v. OHSU**  
**Supplemental Summary of Losses**

	Schedule A		
	But-For	Actual	Difference = Lost Earnings
<b>Earnings</b>	\$3,621,100	\$3,134,500	\$486,600

## Rupa Bala, MD v. OHSU

## Lost Earnings

Period Ended	Age at End of Period	Pd in Years	But-For Earnings <sup>(1)</sup>				Actual/Projected Actual Earnings					Lost Earnings
			Wages	Employer Paid Health Benefits	Employer Contributions to Retirement	Total But-For Earnings	Employer	Wages	Employer Paid Health Benefits	Employer Contributions to Retirement	Total Actual/Proj Actual Earnings	
12/31/17	44.8	1.00	\$433,200	\$7,200	\$32,400	\$472,800	OHSU	\$330,394 <sup>(2)</sup>	\$3,442 <sup>(2)</sup>	\$31,031 <sup>(2)</sup>	\$364,868	\$107,932
12/31/18	45.8	1.00	\$439,000	\$7,500	\$33,000	\$479,500	Banner Health	\$230,846 <sup>(2)</sup>	\$3,286 <sup>(2)</sup>	- <sup>(2)</sup>	\$234,131	\$245,369
12/31/19	46.8	1.00	\$461,000	\$7,800	\$33,600	\$502,400	Banner Health	\$450,714 <sup>(3)</sup>	\$5,907 <sup>(2)</sup>	\$2,925 <sup>(2)</sup>	\$459,546	\$42,854
12/31/20	47.8	1.00	\$477,000	\$8,100	\$34,200	\$519,300	Banner Health	\$464,235 <sup>(5)</sup>	\$5,907 <sup>(6)</sup>	\$11,400 <sup>(4)</sup>	\$481,542	\$37,758
12/31/21	48.8	1.00	\$491,000	\$8,400	\$34,800	\$534,200	UHS	\$500,000 <sup>(7)</sup>	\$7,009 <sup>(2)</sup>	\$11,600 <sup>(7)</sup>	\$518,609	\$15,591
12/31/22	49.8	1.00	\$500,000	\$8,700	\$36,600	\$545,300	UHS	\$512,000 <sup>(8)</sup>	\$7,009 <sup>(2)</sup>	\$12,200 <sup>(7)</sup>	\$531,209	\$14,091
01/29/23	49.9	0.08	\$519,000	\$9,000	\$39,600	\$45,408	UHS	\$524,288 <sup>(8)</sup>	\$7,009 <sup>(2)</sup>	\$13,200 <sup>(7)</sup>	\$43,560	\$1,848
12/31/23	50.8	0.92	\$519,000	\$9,000	\$39,600	\$522,192	Citrus	\$525,000 <sup>(9)</sup>	\$6,420 <sup>(9)</sup>	\$13,200 <sup>(10)</sup>	\$501,050	\$21,142
<b>Total (Rounded)</b>			<b>\$3,839,200</b>	<b>\$65,700</b>	<b>\$283,800</b>	<b>\$3,621,100</b>		<b>\$3,537,500</b>	<b>\$46,000</b>	<b>\$95,600</b>	<b>\$3,134,500</b>	<b>\$486,600</b>

Assumptions:

Date of Birth	2/27/1973 Per 2015 Oregon Tax Return
OHSU Contract End Date	6/19/2017
Age at OHSU Contract End Date	44.3
Employer Contributions to Retirement - % of Wages	12% <sup>(3)</sup>
Wage Growth Rate - Academic	3.0%
Wage Growth Rate - Community	2.4%

Footnotes:

(1) The 2017 but-for earnings rate is set equal to annualized 2017 earnings as detailed at **Schedule B**. All other but-for earnings and benefits are based on the median benchmark analysis summarized in the Henzke Rebuttal and Supplemental Report at Exhibit II.

(2) Actual per **Schedule B**.

(3) Dr. Bala's actual 2019 earnings have been updated to include the compensation Dr. Bala would have earned had she not taken Family Medical Leave, which reduced her pay checks dated November 7, 2019 through January 16, 2020.

**2019**

Actual Pay - Banner Health Records	\$387,714 Per <b>Schedule B</b>
Family Medical Leave Periods	\$63,000 Four 2019 pay periods that did not include Dr. Bala's regular pay of \$15,750 (BANNER000532-550).
<b>Total Annual Compensation</b>	<b>\$450,714</b> Total compensation if Dr. Bala had not taken leave

(4) Based on the Banner Payment Detail Listing (BANNER000532-50), Banner paid a 4% match on 401(k) contributions, which would be subject to IRS compensation limits.

(5) 2020 earnings are set equal to 2019 annual compensation as calculated above, adjusted for growth at the academic wage growth rate.

(6) 2020 employer paid health benefit set equal to 2019 amount.

**Rupa Bala, MD v. OHSU****Lost Earnings**

- (7) Subsequent to a period of unemployment following Dr. Bala's termination from Banner University Medical Group, on February 8, 2021, Dr. Bala signed an Employment Agreement with UHS Medical Group in New York with a clinical base salary of \$500,000 (BAAA 2674-91). Since Dr. Bala's termination from Banner University, and the subsequent period of unemployment, were not caused by OHSU or the other Defendants, I have assumed that Dr. Bala's 2021 earnings capacity is equal to her base salary in the UHS Employment Agreement, and that the employer retirement contributions while at UHS would equal the actual 2022 amount at 4% of wages.
- (8) Dr. Bala's 2022 W-2 from the UHS Medical Group does not include a full year of compensation. It is my understanding from counsel that Dr. Bala voluntarily resigned her position. Since Dr. Bala's voluntary separation was not caused by OHSU or the other Defendants, I have assumed Dr. Bala's 2022 to January 2023 earnings capacity (up to the point where she began working for Citrus Cardiology Consultants) is equal to the base salary in her 2021 Employment Agreement (BALA 2881) adjusted for wage growth at the community practice growth rate, above. I have also assumed that Dr. Bala's 2022 to January 2023 medical, dental and vision benefit rates would be equal to the actual 2021 benefit rate.
- (9) Dr. Bala's minimum compensation per Exhibit A to the Citrus Cardiology Physician Services Employment Agreement (BALA 2728-44). Health Benefits per Schedule 3.0 to the Ostrofe Affirmative Report.
- (10) Dr. Bala is not eligible for the Citrus 3% 401k match until July 2024, the open enrollment period, one year after her January 2023 start (10/26/23 email from Dr. Bala to Nora Ostrofe). However, Dr. Bala would have continued to earn the 4% retirement contribution from UHS had she not voluntarily resigned her position on February 11, 2022 (BAAA 2712). Therefore, we have included a retirement contribution at the UHS rate of 4% to account for the amount she would have earned, had she not voluntarily resigned.

**Rupa Bala, MD v. OHSU**  
 Contract Termination Date 6/19/2017

	2015	2016	2017 (1)	2018 (1)	2019 (2)	2020	2021	2022
<b>Wages</b>								
OHSU - Salary	\$390,180	\$380,597	\$258,194					
OHSU - Clinical Income Payout			\$72,200					
Banner University Med Group				\$246,231	\$387,714	\$130,060		
Less: Moving Exp Reimbursement				(\$15,385)				
United Medical Associates, PC							\$340,979	\$199,400
<b>Total Wages</b>	<b>\$390,180</b>	<b>\$380,597</b>	<b>\$330,394</b>	<b>\$230,846</b>	<b>\$387,714</b>	<b>\$130,060</b>	<b>\$340,979</b>	<b>\$199,400</b>

<b>Annualized Wages 2017:</b>	\$361,000	per July 2016 Salary Update letter
OHSU - Salary	\$72,200	per "OHSU Other YTD Amounts Listed on Pay Period 13 2017 Paystub.xlsx"
OHSU - Clinical Income Payout		
<b>Total Annualized Wages 2017</b>	<b>\$433,200</b>	

**Employer Paid Benefits**

Employer Contributions to Retirement	\$33,654	\$30,779	\$31,031	-	\$2,925	\$2,295	-	\$11,600
% of Salary	8.6%	8.1%	12.0%	na	0.8%	1.8%	na	5.8%
Employer-Paid Insurance	\$6,962	\$7,164	\$3,442	\$3,286	\$5,907	\$1,871	\$7,009	\$4,304
<b>Total Employer Paid Benefits</b>	<b>\$40,616</b>	<b>\$37,942</b>	<b>\$34,473</b>	<b>\$3,286</b>	<b>\$8,832</b>	<b>\$4,166</b>	<b>\$7,009</b>	<b>\$15,904</b>

**Earnings Sources:**

<b>2015-2017:</b>	W2s, OHSU annual "Emp Labor Dist Summary by Work Date" reports for 2015-2017, OHSU Earnings Statement as of check date 6/19/2017, "OHSU Other YTD Amounts Listed on Pay Period 13 2017 Paystub.xlsx"
<b>2018-2020:</b>	W2s, Banner Health Pay Records for 2018 and 2019 (BANNER000532-550), Banner Earnings Statements 2020 (for pay period end 5/16/2020 showing employer 401(k) matching and contributions to insurance (BALA 2883-2891)), Banner Retirement Statements 2018-2023 (showing total employer contributions to 401(k) (BALA 4910-4915)).
<b>2021-2022:</b>	W2s, 2021-12-31 NY 403b statement Voya.pdf (BALA 2893), 2022-3-31 NY 403b statement Voya.pdf (BALA 2897), 2021-12-23 NY Paystub.pdf, 2022-5-26 NY final paystub.pdf.

**Footnotes:**

<sup>(1)</sup> Wages reflect approximately half a year of employment in 2017 and 2018. Dr. Bala was unemployed from June 19, 2017 to early July 2018.

<sup>(2)</sup> According to the Banner Health Pay Records, Dr. Bala did not receive her contracted base salary from the pay date November 7, 2019 through pay date January 16, 2020. I understand this may have been due to Family Medical Leave taken by Dr. Bala (Dr. Rupa Bala deposition, p. 315).

## Rupa Bala, MD v. OHSU

## Summary of Ostrofe Affirmative Report Lost Income Conclusions - Calculation of Impacts

Excerpt from Ostrofe Report - Lost Income (Excluding Prejudgment Interest)				
	Projected Actual	Scenario I Advances to Professor	Scenario II Advances to Chief	Scenario III Private Practice
Past Earnings and Benefits	\$2,024,407	\$4,228,355	\$4,228,355	\$5,081,677
<b>Ostrofe Past Projected Losses</b>		<b>\$2,203,948</b>	<b>\$2,203,948</b>	<b>\$3,057,270</b>
Future Earnings and Benefits	\$8,774,206	\$12,599,196	\$13,915,236	\$14,376,603
<b>Ostrofe Future Losses</b>		<b>\$3,824,990</b>	<b>\$5,141,030</b>	<b>\$5,602,397</b>
<b>Ostrofe Total Losses</b>		<b>\$6,028,939</b>	<b>\$7,344,979</b>	<b>\$8,659,667</b>

Revised Analyses - Lost Income (Excluding Prejudgment Interest)				
	Schedule 1	Schedule 2	Schedule 3	Schedule 4
Revised Past Earnings and Benefits	\$3,414,783	\$3,849,259	\$3,849,259	\$5,248,930
<b>Revised Past Loss</b>		<b>\$434,476</b>	<b>\$434,476</b>	<b>\$1,834,147</b>
Revised Future Earnings and Benefits:				
To Worklife Expectancy Age 65.8	\$11,603,775	\$7,360,479	\$9,792,122	\$12,122,248
<b>Revised Future (Benefit)/Losses to Age 65.8</b>		<b>(\$4,243,297)</b>	<b>(\$1,811,653)</b>	<b>\$518,473</b>
To Age 67	\$841,614	\$511,330	\$724,408	\$842,128
Total to Age 67	\$12,445,389	\$7,871,808	\$10,516,530	\$12,964,375
<b>Revised Future (Benefit)/Losses to Age 67</b>		<b>(\$4,573,581)</b>	<b>(\$1,928,859)</b>	<b>\$518,986</b>
To Age 70	\$2,023,896	\$1,229,634	\$1,742,041	\$2,025,131
Total to Age 70	\$14,469,286	\$9,101,442	\$12,258,571	\$14,989,506
<b>Revised Future (Benefit)/Losses to Age 70</b>		<b>(\$5,367,843)</b>	<b>(\$2,210,714)</b>	<b>\$520,221</b>
<b>Revised Total (Benefit)/Losses</b>		<b>(\$4,933,367)</b>	<b>(\$1,776,238)</b>	<b>\$2,354,367</b>

## Rupa Bala, MD v. OHSU

## Revised Actual/Projected Earnings

From Ostrofe Affirmative Report Schedule 3.0							Revised Earnings Assumptions							
Period End Date	Pd in Years	Comments	Annual Wages	Annual Benefits	Period Amounts	Present Value Factor	Age	Actual Wages/ Earning Capacity <sup>(a)</sup>	Health Benefits <sup>(a)</sup>	Employer Contribs to Retirement <sup>(a)</sup>	SocSec (6.2% or annual max)	FNs	Revised Period Amounts	PV of Projected Actual
12/31/2017	1.00		-	-	-	1.0000	44.8	\$330,394	\$3,442	\$31,031	\$7,886		\$372,754	\$372,754
12/31/2018	1.00		\$242,277	\$10,568	\$252,845	1.0000	45.8	\$230,846	\$3,286	-	\$7,961		\$242,092	\$242,092
12/31/2019	1.00		\$383,323	\$15,832	\$399,155	1.0000	46.8	\$450,714	\$5,907	\$2,925	\$8,240		\$467,786	\$467,786
12/31/2020	1.00		\$129,000	\$11,891	\$140,891	1.0000	47.8	\$464,235	\$5,907	\$11,400	\$8,537		\$490,079	\$490,079
12/31/2021	1.00		\$337,379	\$15,061	\$352,440	1.0000	48.8	\$500,000	\$7,009	\$11,600	\$8,854		\$527,463	\$527,463
12/31/2022	1.00		\$197,071	\$24,534	\$221,605	1.0000	49.8	\$512,000	\$7,009	\$12,200	\$9,114		\$540,323	\$540,323
1/29/2023	0.08		-	-	-	1.0000	49.9	\$524,288	\$7,009	\$13,200	\$9,932		\$44,354	\$44,354
12/31/2023	0.92	Begin at CCC	\$525,000	\$16,352	\$498,044	1.0000	50.8	\$525,000	\$6,420	\$13,200	\$9,932		\$510,188	\$510,188
4/14/2024	0.29		\$525,000	\$24,748	\$159,427	1.0000	51.1	\$716,876	\$7,308	\$23,100	\$10,453		\$219,744	\$219,744
<b>7.29</b>							<b>Past (to Trial Date)</b>							<b>\$3,414,783</b>
12/31/2024	0.71		\$525,000	\$24,748	\$390,321	0.9930	51.8	\$716,876	\$7,308	\$23,100	\$10,453		\$537,993	\$534,227
12/31/2025	1.00		\$525,000	\$32,623	\$557,623	0.9763	52.8	\$716,876	\$7,308	\$23,100	\$10,453		\$757,737	\$739,779
12/31/2026	1.00		\$525,000	\$32,623	\$557,623	0.9572	53.8	\$716,876	\$7,308	\$23,100	\$10,453		\$757,737	\$725,306
12/31/2027	1.00		\$525,000	\$32,623	\$557,623	0.9384	54.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$892,828
12/31/2028	1.00		\$525,000	\$32,623	\$557,623	0.9200	55.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$875,322
12/31/2029	1.00		\$525,000	\$32,623	\$557,623	0.9020	56.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$858,196
12/31/2030	1.00		\$525,000	\$32,623	\$557,623	0.8843	57.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$841,355
12/31/2031	1.00		\$525,000	\$32,623	\$557,623	0.8669	58.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$824,800
12/31/2032	1.00		\$525,000	\$32,623	\$557,623	0.8499	59.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$808,626
12/31/2033	1.00		\$525,000	\$32,623	\$557,623	0.8333	60.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$792,832
12/31/2034	1.00		\$525,000	\$32,623	\$557,623	0.8169	61.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$777,229
12/31/2035	1.00		\$525,000	\$32,623	\$557,623	0.8009	62.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$762,006
12/31/2036	1.00		\$525,000	\$32,623	\$557,623	0.7852	63.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$747,068
12/31/2037	1.00		\$525,000	\$32,623	\$557,623	0.7698	64.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$732,416
12/18/2038	0.96		\$525,000	\$32,623	\$537,013	0.7550	65.8	\$910,576	\$7,308	\$23,100	\$10,453		\$916,271	\$691,784
<b>14.67</b>							<b>To Worklife Expectancy</b>							<b>\$11,603,775</b>
12/31/2038	0.04		\$525,000	\$32,623	\$20,610	0.7476	65.8	\$910,576	\$7,308	\$23,100	\$10,453		\$35,166	\$26,290
12/31/2039	1.00		\$525,000	\$32,623	\$557,623	0.7399	66.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$703,968
2/27/2040	0.16		\$525,000	\$32,623	\$89,220	0.7315	67.0	\$910,576	\$7,308	\$23,100	\$10,453		\$152,230	\$111,356
<b>15.87</b>							<b>To Age 67</b>							<b>\$841,614</b>
12/31/2040	0.84		\$525,000	\$32,623	\$468,403	0.7243	67.8	\$910,576	\$7,308	\$23,100	\$10,453		\$799,207	\$578,866
12/31/2041	1.00		\$525,000	\$32,623	\$557,623	0.7112	68.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$676,662
12/31/2042	1.00		\$525,000	\$32,623	\$557,623	0.6973	69.8	\$910,576	\$7,308	\$23,100	\$10,453		\$951,437	\$663,437
2/27/2043	0.16		\$525,000	\$32,623	\$89,220	0.6893	70.0	\$910,576	\$7,308	\$23,100	\$10,453		\$152,230	\$104,932
<b>18.87</b>							<b>To Age 70</b>							<b>\$2,023,896</b>
							<b>Total Future</b>							<b>\$14,469,286</b>

**Note:** The highlighted sections of the Revised Earnings Assumptions section above reflect adjustments to Ms. Ostrofe's analysis, as described further in the footnotes below. Non-highlighted fields are set equal to the Ostrofe assumptions.

**Rupa Bala, MD v. OHSU**

Revised Actual/Projected Earnings

**Assumptions:**

Date of Birth	2/27/1973
OHSU Contract End Date	6/19/2017
Age at OHSU Contract End Date	44.3
Wage Growth Rate - Academic	3.0%
Wage Growth Rate - Community	2.4%

**Footnotes:**

(a) Earnings assumptions for 2017 through 2023 set equal to amounts presented at **Schedule A**. Note that I included full year values for 2017 to correct for the impact of Ms. Ostrofe's erroneous annualizing in that year.

(b) Social security contribution set to the maximum for the year based on the revised earning assumption.

(c) Consistent with the opinion stated in the Henzke Affirmative Report, I assumed that once Dr. Bala began her community practice at Citrus Cardiology during January 2023, she would be able to reach the median market compensation level of \$716,876 in 2024, and increase to the 75th percentile of compensation in 2027, as detailed at Mr. Henzke's Exhibit IV. The compensation rate for 2027 is stated in 2027 dollars in the Henzke report. I restated it in 2024 dollars to be consistent with Ms. Ostrofe's methodology, as shown in the table below.

Per Exhibit IV			
75th Percentile in 2027 \$	Growth Rate	Years	2024 \$
\$977,723	2.4%	3	\$910,576

In 2024 and beyond, employer paid health benefits are set equal to the 2023 *Average Employer Contributions to Premiums* based on the KFF Employer Health Benefits Survey, and grown by the CAGR as detailed at Exhibit I to Mr. Henzke's Rebuttal and Supplemental Report. <https://www.kff.org/report-section/ehbs-2023-section-6-worker-and-employer-contributions-for-premiums/> (accessed 12/12/23)

Per Exhibit I			
Health Benefits in 2023 \$	Growth Rate	Years	2024 \$
\$7,034	3.9%	1	\$7,308

In 2024 and beyond, employer retirement contributions are calculated at 7%, the average median employer contribution to retirement according to ECG Management Consultant's proprietary data, as detailed at Exhibit I to Mr. Henzke's Rebuttal and Supplemental Report, subject to IRS maximum compensation limits.

**Rupa Bala, MD v. OHSU**

Revised Earnings - Scenario I: Advances to Professor

From Ostrofe Affirmative Report Schedule 2.0 A							Revised Earnings Assumptions							
Period End Date	Pd in Years	Comments	Annual Wages	Annual Benefits	Period Amounts	Present Value Factor	Age	Annual Wages <sup>(a)</sup>	Health Benefits <sup>(b)</sup>	Employer Contribs to Retirement <sup>(c)</sup>	SocSec (6.2% or annual max)	FNs	Revised Period Amounts	PV of Projected Actual
12/31/2017	1.00		\$450,222	\$69,001	\$519,223	1.0000	44.8	\$433,200	\$7,200	\$32,400	\$7,886		\$480,686	\$480,686
12/31/2018	1.00	Associate Professor	\$469,084	\$71,337	\$540,421	1.0000	45.8	\$439,000	\$7,500	\$33,000	\$7,961		\$487,461	\$487,461
12/31/2019	1.00		\$487,947	\$73,876	\$561,823	1.0000	46.8	\$461,000	\$7,800	\$33,600	\$8,240		\$510,640	\$510,640
12/31/2020	1.00		\$506,809	\$76,433	\$583,242	1.0000	47.8	\$477,000	\$8,100	\$34,200	\$8,537		\$527,837	\$527,837
12/31/2021	1.00		\$525,672	\$79,011	\$604,682	1.0000	48.8	\$491,000	\$8,400	\$34,800	\$8,854		\$543,054	\$543,054
12/31/2022	1.00		\$544,534	\$81,531	\$626,065	1.0000	49.8	\$500,000	\$8,700	\$36,600	\$9,114		\$554,414	\$554,414
12/31/2023	1.00	Professor	\$652,906	\$146,777	\$799,683	1.0000	50.8	\$519,000	\$9,000	\$39,600	\$9,932		\$577,532	\$577,532
4/14/2024	0.29		\$652,906	\$147,298	\$232,059	1.0000	51.1	\$519,000	\$9,000	\$39,600	\$10,453		\$167,635	\$167,635
<b>7.29</b>							<b>Past (to Trial Date)</b>							<b>\$3,849,259</b>
12/31/2024	0.71		\$652,906	\$147,298	\$568,145	0.9930	51.8	\$519,000	\$9,000	\$39,600	\$10,453		\$410,418	\$407,545
12/31/2025	1.00		\$652,906	\$147,298	\$800,204	0.9763	52.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$564,353
12/31/2026	1.00		\$652,906	\$147,298	\$800,204	0.9572	53.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$553,312
12/31/2027	1.00		\$652,906	\$147,298	\$800,204	0.9384	54.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$542,445
12/31/2028	1.00		\$652,906	\$147,298	\$800,204	0.9200	55.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$531,809
12/31/2029	1.00		\$652,906	\$147,298	\$800,204	0.9020	56.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$521,404
12/31/2030	1.00		\$652,906	\$147,298	\$800,204	0.8843	57.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$511,172
12/31/2031	1.00		\$652,906	\$147,298	\$800,204	0.8669	58.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$501,114
12/31/2032	1.00		\$652,906	\$147,298	\$800,204	0.8499	59.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$491,287
12/31/2033	1.00		\$652,906	\$147,298	\$800,204	0.8333	60.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$481,692
12/31/2034	1.00		\$652,906	\$147,298	\$800,204	0.8169	61.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$472,211
12/31/2035	1.00		\$652,906	\$147,298	\$800,204	0.8009	62.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$462,963
12/31/2036	1.00		\$652,906	\$147,298	\$800,204	0.7852	63.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$453,887
12/31/2037	1.00		\$652,906	\$147,298	\$800,204	0.7698	64.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$444,985
12/18/2038	0.96		\$652,906	\$147,298	\$770,628	0.7550	65.8	\$519,000	\$9,000	\$39,600	\$10,453		\$556,688	\$420,299
<b>14.67</b>							<b>To Worklife Expectancy</b>							<b>\$7,360,479</b>
12/31/2038	0.04		\$652,906	\$147,298	\$29,576	0.7476	65.8	\$519,000	\$9,000	\$39,600	\$10,453		\$21,365	\$15,973
12/31/2039	1.00		\$652,906	\$147,298	\$800,204	0.7399	66.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$427,701
2/27/2040	0.16		\$652,906	\$147,298	\$128,033	0.7315	67.0	\$519,000	\$9,000	\$39,600	\$10,453		\$92,488	\$67,655
<b>15.87</b>							<b>To Age 67</b>							<b>\$511,330</b>
12/31/2040	0.84		\$652,906	\$147,298	\$672,172	0.7243	67.8	\$519,000	\$9,000	\$39,600	\$10,453		\$485,565	\$351,694
12/31/2041	1.00		\$652,906	\$147,298	\$800,204	0.7112	68.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$411,111
12/31/2042	1.00		\$652,906	\$147,298	\$800,204	0.6973	69.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$403,076
2/27/2043	0.16		\$652,906	\$147,298	\$128,033	0.6893	70.0	\$519,000	\$9,000	\$39,600	\$10,453		\$92,488	\$63,752
<b>18.87</b>							<b>To Age 70</b>							<b>\$1,229,634</b>
							<b>Total Future</b>							<b>\$9,101,442</b>

**Note:** The highlighted sections of the Revised Earnings Assumptions section above reflect adjustments to Ms. Ostrofe's analysis, as described further in the footnotes below. Non-highlighted fields are set equal to the Ostrofe assumptions.

**Rupa Bala, MD v. OHSU**

Revised Earnings - Scenario I: Advances to Professor

**Assumptions:**

Date of Birth	2/27/1973
OHSU Contract End Date	6/19/2017
Age at OHSU Contract End Date	44.3

**Footnotes:**

- (a) I have assumed that had Dr. Bala continued as an Associate Professor at OHSU, her 2017 wage level would have been equal to her annualized 2017 wages per **Schedule A** of my report. Ms. Ostrofe overstated annualized 2017 wages.
- In years 2018 to 2023, I relied on the cash compensation projected in the Henzke Rebuttal and Supplemental Report at Exhibit II.
- Projected base wages in 2024 and beyond are based on 2023 wages, consistent with the methodology in the Ostrofe Schedule 2.0A and subject to the 2.0% net discount rate.
- (b) In years 2018 to 2023, I relied on the health benefits projected in the Henzke Rebuttal and Supplemental Report at Exhibit II.
- Projected base health benefits in 2024 and beyond are based on 2023 health benefits, consistent with the methodology in the Ostrofe Schedule 2.0A and subject to the 2.0% net discount rate.
- (c) Employer contributions to retirement are set at OHSU's rate of 12% of wages (as per Ms. Ostrofe's analysis). However, I applied the annual IRS maximum compensation limits.

**Rupa Bala, MD v. OHSU**

Revised Earnings - Scenario II: Advances to Chief

From Ostrofe Affirmative Report Schedule 2.0 B							Revised Earnings Assumptions							
Period End Date	Pd in Years	Comments	Annual Wages	Annual Benefits	Period Amounts	Present Value Factor	Age	Annual Wages <sup>(a)</sup>	Health Benefits <sup>(b)</sup>	Employer Contribs to Retirement <sup>(c)</sup>	SocSec (6.2% or annual max)	FNs	Revised Period Amounts	PV of Projected Actual
12/31/2017	1.00		\$450,222	\$69,001	\$519,223	1.0000	44.8	\$433,200	\$7,200	\$32,400	\$7,886		\$480,686	\$480,686
12/31/2018	1.00	Associate Professor	\$469,084	\$71,337	\$540,421	1.0000	45.8	\$439,000	\$7,500	\$33,000	\$7,961		\$487,461	\$487,461
12/31/2019	1.00		\$487,947	\$73,876	\$561,823	1.0000	46.8	\$461,000	\$7,800	\$33,600	\$8,240		\$510,640	\$510,640
12/31/2020	1.00		\$506,809	\$76,433	\$583,242	1.0000	47.8	\$477,000	\$8,100	\$34,200	\$8,537		\$527,837	\$527,837
12/31/2021	1.00		\$525,672	\$79,011	\$604,682	1.0000	48.8	\$491,000	\$8,400	\$34,800	\$8,854		\$543,054	\$543,054
12/31/2022	1.00		\$544,534	\$81,531	\$626,065	1.0000	49.8	\$500,000	\$8,700	\$36,600	\$9,114		\$554,414	\$554,414
12/31/2023	1.00	Professor	\$652,906	\$146,777	\$799,683	1.0000	50.8	\$519,000	\$9,000	\$39,600	\$9,932		\$577,532	\$577,532
4/14/2024	0.29		\$652,906	\$147,298	\$232,059	1.0000	51.1	\$519,000	\$9,000	\$39,600	\$10,453		\$167,635	\$167,635
<b>7.29</b>							<b>Past (to Trial Date)</b>							
														<b>\$3,849,259</b>
12/31/2024	0.71		\$652,906	\$147,298	\$568,145	0.9930	51.8	\$519,000	\$9,000	\$39,600	\$10,453		\$410,418	\$407,545
12/31/2025	1.00		\$652,906	\$147,298	\$800,204	0.9763	52.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$564,353
12/31/2026	1.00		\$652,906	\$147,298	\$800,204	0.9572	53.8	\$519,000	\$9,000	\$39,600	\$10,453		\$578,053	\$553,312
12/31/2027	1.00	Henzke - Chief	\$652,906	\$147,298	\$800,204	0.9384	54.8	\$759,883	\$9,000	\$39,600	\$10,453	<sup>(d)</sup>	\$818,936	\$768,490
12/31/2028	1.00		\$652,906	\$147,298	\$800,204	0.9200	55.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$753,421
12/31/2029	1.00	Ostrofe - Chief	\$751,391	\$165,815	\$917,206	0.9020	56.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$738,681
12/31/2030	1.00		\$751,391	\$165,815	\$917,206	0.8843	57.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$724,185
12/31/2031	1.00		\$751,391	\$165,815	\$917,206	0.8669	58.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$709,936
12/31/2032	1.00		\$751,391	\$165,815	\$917,206	0.8499	59.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$696,014
12/31/2033	1.00		\$751,391	\$165,815	\$917,206	0.8333	60.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$682,420
12/31/2034	1.00		\$751,391	\$165,815	\$917,206	0.8169	61.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$668,989
12/31/2035	1.00		\$751,391	\$165,815	\$917,206	0.8009	62.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$655,886
12/31/2036	1.00		\$751,391	\$165,815	\$917,206	0.7852	63.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$643,029
12/31/2037	1.00		\$751,391	\$165,815	\$917,206	0.7698	64.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$630,417
12/18/2038	0.96		\$751,391	\$165,815	\$883,305	0.7550	65.8	\$759,883	\$9,000	\$39,600	\$10,453		\$788,668	\$595,444
<b>14.67</b>							<b>To Worklife Expectancy</b>							
														<b>\$9,792,122</b>
12/31/2038	0.04		\$751,391	\$165,815	\$33,901	0.7476	65.8	\$759,883	\$9,000	\$39,600	\$10,453		\$30,269	\$22,629
12/31/2039	1.00		\$751,391	\$165,815	\$917,206	0.7399	66.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$605,931
2/27/2040	0.16		\$751,391	\$165,815	\$146,753	0.7315	67.0	\$759,883	\$9,000	\$39,600	\$10,453		\$131,030	\$95,848
<b>15.87</b>							<b>To Age 67</b>							
														<b>\$724,408</b>
12/31/2040	0.84		\$751,391	\$165,815	\$770,453	0.7243	67.8	\$759,883	\$9,000	\$39,600	\$10,453		\$687,906	\$498,251
12/31/2041	1.00		\$751,391	\$165,815	\$917,206	0.7112	68.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$582,427
12/31/2042	1.00		\$751,391	\$165,815	\$917,206	0.6973	69.8	\$759,883	\$9,000	\$39,600	\$10,453		\$818,936	\$571,044
2/27/2043	0.16		\$751,391	\$165,815	\$146,753	0.6893	70.0	\$759,883	\$9,000	\$39,600	\$10,453		\$131,030	\$90,319
<b>18.87</b>							<b>To Age 70</b>							
														<b>\$1,742,041</b>
<b>Total Future</b>							<b>\$12,258,571</b>							

**Note:** The highlighted sections of the Revised Earnings Assumptions section above reflect adjustments to Ms. Ostrofe's analysis, as described further in the footnotes below. Non-highlighted fields are set equal to the Ostrofe assumptions.

**Rupa Bala, MD v. OHSU**

Revised Earnings - Scenario II: Advances to Chief

**Assumptions:**

Date of Birth	2/27/1973
OHSU Contract End Date	6/19/2017
Age at OHSU Contract End Date	44.3

**Footnotes:**

- (a) Wage assumptions for 2017 through 2026 are set equal to revised amounts at **Schedule 2**.
- (b) Health benefits for all years are set equal to revised amounts at **Schedule 2**.
- (c) Employer contributions to retirement are set at OHSU's rate of 12% of wages (as per Ms. Ostrofe's analysis). However, I applied the annual IRS maximum compensation limits.
- (d) In 2027, based on the opinion of Leonard J. Henzke in his Expert Report dated November 1, 2023, I assumed that Dr. Bala would be promoted to Chief at the median compensation level of \$830,345 per Mr. Henzke's Exhibit IV, as stated in 2027 dollars. In order to be consistent with the Ostrofe analysis, I valued this amount in 2024 dollars by reducing it by Mr. Henzke's assumed growth rate of 3.0% per year, as shown below.

Chief Rate in 2027 \$	\$830,345
Growth Rate	3.0%
Years to 2024	3.0
<b>Chief Rate in 2024 \$</b>	<b><u>\$759,883</u></b>

**Rupa Bala, MD v. OHSU**

Revised Earnings - Scenario III: Private Practice as of 6/19/2017

From Ostrofe Affirmative Report Schedule 2.0 C							Revised Earnings Assumptions							
Period End Date	Pd in Years	Comments	Annual Wages	Annual Benefits	Period Amounts	Present Value Factor	Age	Annual Wages <sup>(a)</sup>	Health Benefits <sup>(b)</sup>	Employer Contribs to Retirement <sup>(c)</sup>	SocSec (6.2% or annual max)	FNs	Revised Period Amounts	PV of Projected Actual
12/31/2017	1.00	Goes Into Private Practice	\$561,589	\$67,937	\$629,526	1.0000	44.8	\$466,591	\$5,477	\$18,900	\$7,886		\$498,854	\$498,854
12/31/2018	1.00		\$580,189	\$69,688	\$649,877	1.0000	45.8	\$477,789	\$5,712	\$19,250	\$7,961		\$510,712	\$510,712
12/31/2019	1.00	Henzke - Median	\$598,064	\$71,577	\$669,641	1.0000	46.8	\$658,522	\$5,946	\$19,600	\$8,240		\$692,308	\$692,308
12/31/2020	1.00		\$633,427	\$75,059	\$708,486	1.0000	47.8	\$674,327	\$6,193	\$19,950	\$8,537		\$709,007	\$709,007
12/31/2021	1.00		\$670,605	\$78,725	\$749,331	1.0000	48.8	\$690,510	\$6,440	\$20,300	\$8,854		\$726,104	\$726,104
12/31/2022	1.00	Henzke - 75th Percentile	\$708,964	\$78,067	\$787,031	1.0000	49.8	\$868,946	\$6,584	\$21,350	\$9,114		\$905,994	\$905,994
12/31/2023	1.00		\$824,150	\$88,421	\$912,571	1.0000	50.8	\$889,801	\$7,034	\$23,100	\$9,932		\$929,867	\$929,867
4/14/2024	0.29		\$824,150	\$88,942	\$264,797	1.0000	51.1	\$911,156	\$7,308	\$23,100	\$10,453		\$276,085	\$276,085
<b>7.29</b>							<b>Past (to Trial Date) \$5,248,930</b>							
12/31/2024	0.71		\$824,150	\$88,942	\$648,295	0.9930	51.8	\$911,156	\$7,308	\$23,100	\$10,453		\$675,932	\$671,201
12/31/2025	1.00		\$824,150	\$88,942	\$913,092	0.9763	52.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$929,454
12/31/2026	1.00		\$824,150	\$88,942	\$913,092	0.9572	53.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$911,271
12/31/2027	1.00		\$824,150	\$88,942	\$913,092	0.9384	54.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$893,373
12/31/2028	1.00		\$824,150	\$88,942	\$913,092	0.9200	55.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$875,856
12/31/2029	1.00		\$824,150	\$88,942	\$913,092	0.9020	56.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$858,719
12/31/2030	1.00		\$824,150	\$88,942	\$913,092	0.8843	57.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$841,869
12/31/2031	1.00		\$824,150	\$88,942	\$913,092	0.8669	58.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$825,304
12/31/2032	1.00		\$824,150	\$88,942	\$913,092	0.8499	59.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$809,119
12/31/2033	1.00		\$824,150	\$88,942	\$913,092	0.8333	60.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$793,316
12/31/2034	1.00		\$824,150	\$88,942	\$913,092	0.8169	61.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$777,703
12/31/2035	1.00		\$824,150	\$88,942	\$913,092	0.8009	62.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$762,471
12/31/2036	1.00		\$824,150	\$88,942	\$913,092	0.7852	63.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$747,524
12/31/2037	1.00		\$824,150	\$88,942	\$913,092	0.7698	64.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$732,863
12/18/2038	0.96		\$824,150	\$88,942	\$879,343	0.7550	65.8	\$911,156	\$7,308	\$23,100	\$10,453		\$916,830	\$692,206
<b>14.67</b>							<b>To Worklife Expectancy \$12,122,248</b>							
12/31/2038	0.04		\$824,150	\$88,942	\$33,749	0.7476	65.8	\$911,156	\$7,308	\$23,100	\$10,453		\$35,187	\$26,306
12/31/2039	1.00		\$824,150	\$88,942	\$913,092	0.7399	66.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$704,397
2/27/2040	0.16		\$824,150	\$88,942	\$146,095	0.7315	67.0	\$911,156	\$7,308	\$23,100	\$10,453		\$152,323	\$111,424
<b>15.87</b>							<b>To Age 67 \$842,128</b>							
12/31/2040	0.84		\$824,150	\$88,942	\$766,997	0.7243	67.8	\$911,156	\$7,308	\$23,100	\$10,453		\$799,694	\$579,219
12/31/2041	1.00		\$824,150	\$88,942	\$913,092	0.7112	68.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$677,075
12/31/2042	1.00		\$824,150	\$88,942	\$913,092	0.6973	69.8	\$911,156	\$7,308	\$23,100	\$10,453		\$952,017	\$663,842
2/27/2043	0.16		\$824,150	\$88,942	\$146,095	0.6893	70.0	\$911,156	\$7,308	\$23,100	\$10,453		\$152,323	\$104,996
<b>18.87</b>							<b>To Age 70 \$2,025,131</b>							
							<b>Total Future \$14,989,506</b>							

**Note:** The highlighted sections of the Revised Earnings Assumptions section above reflect adjustments to Ms. Ostrofe's analysis, as described further in the footnotes below. Non-highlighted fields are set equal to the Ostrofe assumptions.

**Rupa Bala, MD v. OHSU**

Revised Earnings - Scenario III: Private Practice as of 6/19/2017

**Assumptions:**

Date of Birth	2/27/1973
OHSU Contract End Date	6/19/2017
Age at OHSU Contract End Date	44.3

**Footnotes:**

(a) In 2017, I assumed Dr. Bala could have gone into private practice at a rate equal to 77% of the median, consistent with her earnings compared to the Benchmark Median in 2022 per Exhibit III in the Expert Report of Leonard J. Henzke dated November 1, 2023 ("Henzke Affirmative Report"). I assumed annual growth in 2018 at a 2.4% annual growth rate, equal to the Compensation Growth Rate: Community Benchmarks assumption in the Leonard Henze Affirmative Report, Exhibit IV. In 2019, roughly a year and a half after going into private practice, I assumed Dr. Bala would reach the median earnings rate based on the Henzke Affirmative Report, as shown in the table below.

Henzke Affirmative Report			
Data Source Blend	2017	2019	Source
Median	\$607,760	<b>\$658,522</b>	Exhibit I
At 77% of Median	<b>\$466,591</b>	na	Exhibit III

In years 2020 - 2021, I continued to apply the 2.4% annual growth rate.

In 2022, roughly five years after Dr. Bala would have gone into private practice, I assumed Dr. Bala would reach the 75th percentile earnings level, consistent with the assumption in the Henzke Affirmative Report, Exhibit IV. The 2022 compensation rate is equal to the 75th percentile of the Data Source Blend at Exhibit I to the Henzke Affirmative Report.

In years 2023 - 2024, I again applied the 2.4% annual growth rate.

(b) 2017-2023 employer paid health benefits are equal to the *Average Employer Contributions to Premiums, Single Coverage*, based on Figure 6.4 of the 2023 KFF Employer Health Benefits Survey, with 2018 and 2020 premiums calculated as the average of the prior and subsequent year. 2023 premiums are grown by the CAGR detailed at Exhibit I to Mr. Henzke's Rebuttal and Supplemental Report. <https://www.kff.org/report-section/ehbs-2023-section-6-worker-and-employer-contributions-for-premiums/> (published October 18, 2023, accessed December 12, 2023)

Per Exhibit I			
Health Benefits in 2023 \$	Growth Rate	Years	2024 \$
\$7,034	3.9%	1	\$7,308

(c) Employer retirement contributions are calculated at 7%, the average median employer contribution to retirement according to ECG Management Consultant's proprietary data, as detailed at Exhibit I to Mr. Henzke's Rebuttal and Supplemental Report, subject to IRS maximum compensation limits.

# Expert Report of Jennifer L. Moody

**DR. RUPA BALA**

v.

**OREGON HEALTH AND SCIENCE UNIVERSITY,  
DR. CHARLES HENRIKSON,  
DR. JOAQUIN CIGARROA**

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## I. Introduction

1. I am Jennifer L. Moody, a partner in the Strategy and Business Advisory Division at ECG Management Consultants (“ECG”). I have been retained by Stoel Rives LLP, counsel for Oregon Health and Science University (“OHSU”) and Dr. Charles Henrikson and Dr. Joaquin Cigarroa, in the case of *Dr. Rupa Bala v. Oregon Health and Science University et al.*, Case No. 3:18-CV-00850-HZ (United States District Court for the District of Oregon) involving an employment discrimination dispute between Dr. Bala and OHSU, Dr. Charles Henrikson, and Dr. Joaquin Cigarroa (collectively, “Defendants” or “OHSU”).
2. ECG is one of the largest consulting firms in the country that provides services exclusively to healthcare providers. In my eight years at the firm, I have worked extensively with hospitals, physician groups, and integrated health systems on business matters related to physician and advanced practice provider workforce planning and recruitment. Prior to joining ECG, I spent 10 years as the managing principal of AmeriMed Consulting, a firm focused exclusively on physician workforce planning, and 10 years with Merritt Hawkins, one of the nation’s largest physician recruitment firms, where I was a senior leader in its value partnership consulting practice, which focused exclusively on physician recruitment planning for health systems, community hospitals, academic medical centers, and medical groups.
3. An area of particular focus for my practice has been assisting these hospitals and health systems with understanding physician workforce issues, including recruitment practices and the supply of and demand for subspecialty services in defined geographic markets and more broadly regionally and nationally. These projects have involved working directly with large integrated health systems, academic medical centers, and community hospitals. I regularly speak with in-house recruiters at health systems and recruitment firm professionals about provider recruitment trends and practices. In addition, I attend national and regional provider recruitment conferences, regularly read publications from recruiter professional organizations and recruitment firms, and publish on recruitment-related topics.
4. I am also a regular author for internal ECG and national publications pertaining to healthcare provider workforce planning and recruitment. A copy of my curriculum vitae (“CV”) is provided in **Attachment 1**.
5. I have reviewed documents provided by legal counsel in preparing this expert witness testimony, as detailed in **Attachment 2**. The documents include pertinent facts relative to the career trajectory of Dr. Bala, including her ongoing search for employment as a cardiac electrophysiologist. I was not refused or denied access to any documents by counsel.

6. My hourly rate for the work on this case is \$680. In developing my expert report, I utilized a project team and billed for their time at a rate of \$160 to \$560 per hour to assist with data analysis. I oversaw and approved all work performed.
7. I have been retained in two other cases involving physician recruitment and other related issues in the past four years:
  - *Michael D. Black, MD, MBA, v. Cable News Network, Inc. et al.*, Case No. 502016CA001517XXXXMB (Florida Circuit Court) – retained by Plaintiff, deposed, case pending.
  - *Samir Undavia, MD, Nishant Reddy, MD, and Gregory Smith, MD v. Chetan Shah, MD, Rakesh Patel, MD, and Princeton Eye and Ear LLC*, Case No MER-C-46-22 (Superior Court of New Jersey) – retained by Defendant, not deposed, case pending.
8. I have been retained in this matter to provide my expert opinion on the physician job search market including the recruitment market for cardiac electrophysiologists, the viability of Dr. Bala's candidacy in the job market, and Dr. Bala's job search outlined in **Exhibit I**. My conclusions are:
  - There are seven paths to recruitment of a physician, and successful job searches may require effective utilization of several applicable paths.
  - The job market for cardiologists, including cardiac electrophysiologists, has been steady since 2016 and provides many career opportunities for physicians.
  - A candidate with strong educational and career experience would be a viable candidate for placement.
    - Based on her training pedigree and experience, Dr. Bala would be considered a highly desirable candidate for an open cardiac electrophysiology position.
  - Dr. Bala did not consistently utilize all available avenues for physicians to find employment throughout her job search and thus limited her opportunities for successful placement.
    - Dr. Bala did not engage in a comprehensive and diligent job search after receiving notice of nonrenewal while employed at OHSU.
    - Dr. Bala did not engage in a comprehensive and diligent job search immediately following her last day of employment at OHSU.
    - Following her termination at Banner Health (“Banner”), although her job search became more diligent with fewer limitations, it was still inconsistent and not comprehensive.

9. The remainder of this report provides supporting details and further summarizes my expert conclusions spelled out above but does not attempt to make any legal conclusions related to Dr. Bala's allegations. To the extent new information becomes available prior to or during trial, I reserve the right to update, add to, or supplement my opinions.

**II. There are seven paths to recruitment of a physician, and successful job searches may require effective utilization of several applicable paths.**

10. This section of my expert report discusses the physician recruitment process. Recruitment of physicians is a highly structured and rigorous process due to the nature of physician practice, including the necessity of specific, well-honed clinical skills and a background check that is free of professional or personal issues. The physician recruitment process will always include a review of the candidate's CV, including their education, training, and past employment, and an in-depth comprehensive background check that often includes internet research to discover any potential reputational issues and past or ongoing lawsuits, in addition to the standard criminal background check.

11. For a practicing physician, regardless of specialty, in my experience there are seven potential paths for gaining or retaining employment. The seven potential paths of gaining or retaining employment are listed below.

- Direct recruitment from residency or fellowship training
- Personal networking based on reputation and relationships with past colleagues or classmates
- Direct application to an open position
- Direct recruitment to an open position
- Contingent recruitment
- Retained recruitment
- Locums to hire

12. In the first path, direct recruitment from residency or fellowship, a physician who is completing a training program is offered a position with the training entity or an affiliated partner. Organizations often turn to this path first to fill open positions because the physician is known to the organization and the organization has had the opportunity to become familiar with the candidate's quality of work, temperament, and personality. A desired candidate is perceived to have a high degree of fit with the organization, and the residency or fellowship period serves as an extended opportunity to evaluate a candidate.

13. In the second path, a physician identifies a position based on their personal network with past colleagues or classmates. This direct means of opportunity solicitation is heavily based on both existing relationships and personal reputation and often results in positions being filled without a broader solicitation of candidates. In a specialty with a lower number of physicians such as cardiac

electrophysiology, physicians would be well networked and known by their peers across the country, particularly a well-published physician, and likely to be aware of the career developments of their peers, including program starts and closures. These former colleagues or classmates would be willing to present a well-qualified peer to organizations based on those relationships.

14. The third path would be direct application by the physician to an open position. Hospitals and independent medical groups, such as private practice clinics, will often advertise open positions for which they have not been able to successfully identify candidates. Due to statutory requirements, some organizations (e.g., state university academic medical centers) must also advertise open positions, even if they have already identified viable candidates who are completing a training program or who have been directly referred through a personal network, so it cannot be assumed that all advertised open positions lack candidates.
15. The fourth path would be direct recruitment to an open position. The recruitment process utilized by a large academic medical center or health system, community hospital, or independent physician practice (a group directly employing physicians independently from a medical center, health system, or community hospital) that employs cardiac electrophysiologists would include the use of an experienced physician recruiter directly sourcing candidates through their own network of CVs and other physician sourcing sites including national databases such as Practice Link and Practice Match. These searches often focus on a combination of active candidates (those directly applying for an open, posted position or directly expressing interest in employment with the institution) and passive candidates (individuals who may be currently employed but meet the criteria for an open, posted position and who may have expressed an interest in the geographic region or practice setting). Physician recruiters are often members of national organizations such as the Association for Advancing Physician and Provider Recruitment, where certification is provided following specialized training in sourcing, screening, and interviewing candidates. An experienced physician recruiter would follow a methodical process to vet candidates, including researching the background of a candidate prior to contacting them.
16. The fifth path would be placement through a contingent recruitment firm. A contingent recruitment firm focuses on developing relationships with candidates who are actively or passively seeking a new position. These recruitment firms will then approach organizations where they have a contingency agreement in place to present potential candidates. A contingent introduction requires a mutual match where a candidate meets the parameters set by the recruiting organization and the candidate agrees that the recruiting organization would be a desirable match.
17. The sixth path would be placement through a retained recruitment firm. A retained recruitment firm operates in much the same way as a contingent recruitment firm, except that an organization pays a retained recruitment firm in advance to find a viable candidate. These firms maintain com-

prehensive databases of nearly all physicians in the United States and often focus on passive candidates based on qualifications and known areas of interested (e.g., geography, practice setting). If a recruitment firm was retained to find a candidate within a specialty with as few physicians as cardiac electrophysiology, it would be a reasonable expectation that the firm would conduct outreach to identify potential interested candidates and colleague referrals. Furthermore, through the extensive physician database managed by the retained recruitment firm, physician preferences are often noted, which can limit the opportunities for which a candidate may be considered.

18. The final path would be locums to hire. Occasionally, a medical center or health system, community hospital, or independent physician practice will temporarily employ a physician as locum tenens to fill a vacancy, cover the absence of another physician in the same specialty, or test the viability of adding an additional physician to a specialty group.
19. In summary, there are several avenues through which a physician may find job opportunities and candidates who are serious about securing employment will utilize as many of these avenues as possible to maximize their prospects.
20. Through any job search avenue, there will typically be several phases of communication between a candidate, the recruiting organization, and any intermediaries (such as a contingent or retained search firm or locum tenens firm). Initial communications are typically focused on fit for a position and will include considerations such as a candidate's qualifications, completing requisite training, holding board certification, ability to perform required procedures, compatibility with the candidate's stated geographic and job preferences, and willingness to obtain required credentials and state licenses. A candidate who does not meet these initial qualifications or fit will usually not progress past this phase.
21. Candidates who meet the initial criteria will be passed on to a search committee or medical leader for additional review, which may include a more in-depth telephone interview. The top-ranked candidates after this phase may be invited for an on-site interview and professional references will typically be requested at this phase, either before or after the interview. Only the top-ranked candidate will usually receive an offer of employment, although the organization may make more than one offer if the initial candidate choice does not accept the offer.
22. Organizations may suspend or cancel their search for candidates for a variety of reasons. Those reasons may include loss of funding for a position, lack of organizational support or internal disagreement about the position, lack of viable candidates, or a change in search parameters. Organizations may also leave a prepaid posting up on a third-party site for a position that has been filled to generate additional CVs for viable candidates if a future need arises.

**III. The job market for physicians, particularly for cardiologists and subspecialists of cardiology such as cardiac electrophysiology, has been steady and provides many career opportunities for physicians.**

23. As mentioned previously, I have spent my career working on projects related to physician and advanced practice provider workforce planning and recruitment, including many regarding physician subspecialty services such as cardiac electrophysiology. The market for physicians is strong due to current and projected ongoing shortage of physicians in the United States, with a projected shortage of between 37,800 and 124,000 physicians by 2034.<sup>1</sup>
24. In my experience, cardiac electrophysiology is often a critical program for a hospital, health system, or academic medical center. As a component of a comprehensive cardiac program, including services encompassing heart failure, cardiac electrophysiology is a growing specialty and there is sufficient demand for cardiac electrophysiology services, such that a qualified physician should be able to find a new job.
25. Relatively few physicians are trained to provide these hyperspecialized services in relation to other subspecialties, such as gastroenterology, orthopedics, and urology, due to the significant training and experience required to successfully practice as a cardiac electrophysiologist. According to the American Association of Medical Colleges (“AAMC”), in 2021 there were 2,632 actively practicing clinical cardiac electrophysiologists in the United States, or a national distribution rate of 1 of these subspecialists for every 124,076 persons in the United States. This compares to 118,641 family medicine/general medicine physicians, a rate of 1 physician for every 2,753 persons in the United States.<sup>2</sup> These statistics illustrate the scarcity of cardiac electrophysiologists.
26. The recruitment market for cardiology (including cardiac subspecialties such as electrophysiology) has been robust for many years. In my 28 years of professional experience in physician workforce strategy and recruitment planning, jobs for cardiologists are always available for candidates without geographic limitations or narrow job criteria. Cardiology was ranked as the fifth most common physician search for in-house physician recruiters in the 2023 Association for Advancing Physician and Provider Recruitment (“AAPR”) annual survey and has ranked in the top 10 searches with that organization since 2018. In 2023, 60% of organizations recruiting physicians reported they were searching for cardiologists of some type.<sup>3</sup> In the 2018 Association of Staff Physician Recruiters (“ASPR”) annual survey, 48.8% of responding organizations reported they were seeking cardiologists of some type.<sup>4</sup>

<sup>1</sup> Press Release, American Association of Medical Colleges (“AAMC”). AAMC Report Reinforces Mounting Physician Shortage (June 11, 2021). [Tim Dell et al, IHS Markit Ltd. For American Associate of Medical Colleges (“AAMC”), The Complexities of Physician Supply and Demand: Projections from 2019-2034 at 3 (June 2021).]

<sup>2</sup> AAMC 2022 Physician Specialty Data Report, 2021 Number of People per Active Physician by Specialty.

<sup>3</sup> AAPR Internal Physician and Provider Recruitment Benchmarking Report, 2023.

<sup>4</sup> AAPR, ASPR In-House Physician Recruitment Benchmarking Report, 2018. (Note: ASPR is the predecessor organization for AAPR)

27. While subspecialization parameters (such as electrophysiology) can narrow the number of available positions, there remains a significant market for job seekers who are willing to consider a variety of geographies and practice settings. As of October 2023, there were at least 197 cardiac electrophysiology jobs listed on national job posting sites (**Exhibit II**) including NEJM Career Center, HealthECareers (including subspecialty sites run for affiliated associations), Practice Match, Practice Link, and several retained search firm sites. While it is not possible to retroactively produce a list of positions available prior to October 2023, data from the 2018 ASPR annual survey<sup>5</sup> and the 2023 APPR annual survey<sup>6</sup> suggests a comparable market of available positions for at least the past six years.

28. Cardiac electrophysiology is a key component of a comprehensive cardiac program. Relatively few physicians are trained in the specialty and almost 200 job openings are available nationwide as of the date of this report. Therefore, a qualified physician searching for a new job as a cardiac electrophysiologist without limitation would have a large number of job prospects.

**IV. A candidate with strong educational and career experience, such as Dr. Bala, would be a viable candidate for placement with many recruiting organizations, regardless of practice setting.**

29. For physicians seeking to build a career in cardiac electrophysiology, training and experience are prerequisites for employment. Training for cardiac electrophysiologists includes at least four years of medical school; a three-year residence in internal medicine; board certification in internal medicine by the American Board of Internal Medicine, a three-year cardiology fellowship program followed by board certification in cardiovascular disease from the American Board of Internal Medicine, another two years of fellowship training in clinical cardiac electrophysiology, and board certification in clinical cardiac electrophysiology from the American Board of Internal Medicine.<sup>7</sup>

30. Through my experience working in provider recruitment and workforce planning, I have learned that recruiting organizations often reference specialty-specific hospital rankings published annually by *U.S. News & World Report* to determine the strength of organizations where a candidate trained or previously worked. A candidate who trained and/or worked for a highly ranked organization would be considered particularly viable for placement for new employment. The Hospitals of the University of Pennsylvania where Dr. Bala completed her cardiology fellowship, cardiac electrophysiology fellowship, and practiced as an assistant professor of medicine in cardiac electrophysiology for eight years was ranked #11 in the United States (out of 4,515 hospitals) for Cardiology, Heart & Vascular Surgery.<sup>8</sup>

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<sup>5</sup> Id.

<sup>6</sup> APPR Internal Physician and Provider Recruitment Benchmarking Report (2023).

<sup>7</sup> “What is a Cardiac Electrophysiologist?”, WebMD, written by WebMD Editorial Contributors and reviewed by Poonam Sachdev, MD, December 13, 2022.

<sup>8</sup> U.S. News & World Report Hospital Rankings, accessed October 23, 2023.

31. Based on her training pedigree and experience, with a program that is nationally ranked in her specialty, Dr. Bala would be considered a highly desirable candidate for an open cardiac electrophysiology position, whether in an academic medical center setting, in a hospital or in private practice.

**V. Dr. Bala did not consistently utilize all available avenues for physicians to find employment throughout her job search and thus limited her opportunities for successful placement.**

32. Physicians who wish to quickly find new employment will cast a wide net by utilizing all the pathways previously described and minimizing restrictions on their future position such as narrow geographic preferences or limited job requirements.

33. Most physicians practice under contractual arrangements, and those contracts are often short in duration and regularly reviewed for renewal or nonrenewal. A physician's contract may not be renewed for a variety of reasons – program funding, changes in program needs, changes in case volumes, market factors, changes in faculty requirements – that are often outside of the physician's control. Physicians in these contractual arrangements, like Dr. Bala, will often have notice of non-renewal and ample opportunity to find new employment while still working for the previous employer. It is not unusual for a physician to be leaving employment at one organization and seeking employment with another. The average annual physician turnover rate was 11% in the 2023 AAPPR annual survey.<sup>9</sup>

34. The timeline in **Exhibit I** details my understanding based on documents I have reviewed of the efforts undertaken by Dr. Bala in her search for new employment.

a. **After receiving notice of nonrenewal of her contract at OHSU, Dr. Bala did not engage in a comprehensive and diligent job search while still employed at OHSU.**

35. Dr. Bala received notice from OHSU in May 2016 that she would be given one more employment contract renewal, after which it would not likely be renewed. That contract was renewed for one year to expire in June 2017, instead of six months, to allow time for her to find a new position while still employed by OHSU.

36. Dr. Bala had already begun reaching out to institutions prior to May 2016 with inquiries to hospitals in Bend, Oregon and Chicago, Illinois. Such inquiries from so called "passive candidates" are not uncommon, as physicians often test the waters of the job market by exploring potential open positions that meet their preferred geographic region and practice setting.

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<sup>9</sup> AAPPR Internal Physician and Provider Recruitment Benchmarking Report, 2023.

37. Following the notice of her contract nonrenewal in May 2016 and through the end of her employment at OHSU, Dr. Bala applied to Dartmouth Hitchcock in Lebanon, New Hampshire and again to St. Charles Medical Group in Bend, Oregon. Based on the materials I have reviewed, Dr. Bala did not apply to any additional programs during that 13-month time frame.
38. I noted that Dr. Bala testified in her deposition that she would have preferred to stay in academic medicine but also would not have been against working in a private practice with high volume.<sup>10</sup> During the 13-month period while she was still employed by OHSU but had already been given notice that her contract would likely not be renewed, Dr. Bala inquired about positions in various practice settings.
39. Importantly, it appears in the same testimony about her job search that Dr. Bala considers only two employer types, an academic medical center-based job or a job in private practice. The type of organization – a hospital, health system, academic medical center, or independent practice – for whom a physician works does not necessarily dictate the practice environment in which the physician works. For example, a physician role at an academic medical center may or may not involve academic responsibilities. On the other end of the spectrum, a physician in independent practice can take an academic appointment at an academic medical center via a contractual relationship. Put simply, the type of organization that an employing entity is does not necessarily indicate the type of physician roles available or present at that organization.
40. In my opinion Dr. Bala did not conduct a comprehensive or diligent job search, and Dr. Bala's efforts while employed by OHSU mirrored those of an actively employed physician testing the waters with other opportunities, not that of an active job seeker. Had Dr. Bala engaged in a comprehensive and diligent job search while still employed at OHSU, the nonrenewal of her contract would have had little, if any, effect on her ability to find a new job in any practice setting.

**b. Dr. Bala did not engage in a comprehensive and diligent job search immediately following her last day of employment at OHSU.**

41. Dr. Bala's last day of employment with OHSU was on June 19, 2017. Dr. Bala did not apply for any additional positions until August 2017.
42. In August 2017, Dr Bala began applying for positions with a select number of organizations. During the month of August, Dr. Bala applied to three positions (Virginia Mason, East Carolina University, and Advocate Illinois) and corresponded with professional col-

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<sup>10</sup> Bala deposition p. 274.

leagues about two others (Harvard University and University of North Carolina). An August screenshot of Dr Bala's profile on the national database Practice Link<sup>11</sup> shows that her profile is set to "Not Looking at the Present Time," which would indicate to recruiters that Dr. Bala is not open to hearing about new job opportunities.

43. In September 2017, Dr. Bala applied for one additional position (Ascension Medical Group in Chicago) and corresponded with professional colleagues about two others (University of Rochester and Medical University of South Carolina) while also continuing conversations with Virginia Mason, who notified Dr. Bala that her organization was not moving forward due to other candidates who were more qualified and negative feedback. Dr. Bala proactively sent a list of several references to Medical University of South Carolina despite being told recruitment for the position was on hold.
44. In October 2017, Dr. Bala continued her exploratory conversations with Medical University of South Carolina and began interviewing with Banner, which is the clinical affiliate of the University of Arizona College of Medicine. She also corresponded with a professional colleague about opportunities with the University of Illinois Chicago.
45. In November 2017, Dr. Bala continued to send exploratory emails to professional colleagues about opportunities in Chicago, Washington State, Utah, Rochester, and New York City. She applied to one position in Long Island, New York. A Practice Link consultant reached out to Dr. Bala to update profile notes (which are also available to hospital in-house recruiters), and she shared she was looking for a position that was 100% electrophysiology and looking for positions in large cities in the United States or near cities in the Pacific Northwest. She also stated that geography was a deal breaker. The Practice Link consultant sent Dr. Bala three positions to consider, and she stated she was not interested in any of them.
46. Also in November 2017, Dr. Bala spoke with other recruiters, telling one she was not interested in a position presented in Virginia and noting she was "looking at large metropolitan cities – NYC, Chicago, SF, Portland, Seattle, DC." Correspondence with another recruiter referred to her "preferred geography." Strong geographic preferences and practice limitations have a negative impact on physician job searches when working with recruiters. Recruitment firms maintain extensive notes on candidate preferences and will often decline to present new opportunities to physicians with limited search parameters. Also, in-house recruiters subscribe to aggregated candidate sourcing sites such as Practice Link and will eliminate potential candidates based on notes in their systems. Dr. Bala's communicated geographic restrictions limited the future opportunities she was considered for by recruiters reviewing her profile in those systems.

<sup>11</sup> Job search docs\_combined.pdf, pp. 41-42

47. In December 2017, Dr. Bala applied for a faculty position with the University of Illinois Chicago and followed up on prior applications in Chicago and Long Island.
48. In January 2018, Dr. Bala followed up on a position in Chicago noting that she is “currently interviewing and have a few offers for positions at academic centers.” She applied for one new Chicago position.
49. In February 2018, there was no reported job search activity for Dr. Bala.
50. In March 2018, Dr. Bala signed a contract to start work at Banner in May 2018.
51. Dr. Bala’s total job search from June 2017 to March 2018 consisted of formal applications for ten positions and collegial inquiries to several organizations about possible open positions. The majority of those applications were with academic medical centers, community hospitals and health systems, or private practices and in or proximate to large metropolitan areas. Her job search leading to employment with Banner utilized only two of the possible seven pathways to employment (personal networking based on reputation and relationships with past colleagues or classmates, and direct application to an open position). Dr. Bala had an inquiry from a contingent search firm (Eskridge Associates), but it does not appear that she responded. Dr. Bala corresponded with a retained search firm (Cejka Search) about an open position, but she did not appear to be presented as a possible candidate. She was also contacted by both PracticeLink and an in-house recruiter directly recruiting to an open position, but she declined to engage due to her stated geographic limitations.
52. In my opinion, Dr. Bala did not conduct a comprehensive and diligent job search between her last day of employment at OHSU and her first day of employment at Banner. Additionally, Dr. Bala could have filled this gap in employment by continuing to work clinically while looking for permanent employment – in locum tenens, either in cardiac electrophysiology or general cardiology, or potentially in consultative opportunities in industries tangential to clinical healthcare such as biotech or pharmaceuticals.
53. Furthermore, based on my review of documents provided, I note that Dr. Bala claims that references from OHSU impacted her ability to secure employment. However, I found mentions of potential negative references in the documentation I received related to only three positions. Assuming those were negative, each occurred in 2017. Beyond that point, there is no evidence showing that OHSU or OHSU-aligned individuals provided negative references or that negative references impacted her job search. Although I cannot confirm that a negative reference was given or considered at any point in time, I have observed that Dr. Bala often advanced through the stages of application and recruitment process beyond the point that references would normally be reviewed. This, along with her ability to secure

new employment in both an academic medical center and later with a private practice, confirms that potential negative references did not materially impact her job search.

- c. **Following her termination at Banner, although her job search became more diligent with fewer limitations, it was still inconsistent and not comprehensive.**

54. Dr. Bala was employed by Banner, an academic medical center, beginning in July 2018. She was terminated on January 17, 2020.

55. Importantly, Dr. Bala opined in her deposition testimony that a nonrenewal of an employment contract and a formal termination of an employment contract are ostensibly the same and have the same effect on future employment prospects. Based on my experience in physician recruitment and understanding of the diligence with which the industry documents physicians' career progression, such as promotions, job changes, and terminations, I disagree. The termination of an employment contract, or being "fired," often influences a physician's ability to find a new job. The nonrenewal of an employment contract, by contrast, would have less (or potentially even no) influence on a physician's ability to find a new job, especially if the physician engages in a comprehensive and diligent job search while still employed.

56. In February 2020, Dr Bala applied to 10 positions and reached out to two organizations directly to inquire about open positions. She had follow-up communications with three organizations about additional interviews or site visits. In one communication with the Everett Clinic, Dr. Bala communicated her dissatisfaction that a Boston Scientific representative had reached out about her application as she found this process inappropriate; however, Dr. Bala offered references. The Everett Clinic passed on continuing the process with Dr. Bala, noting that she was held in high esteem by her references, but they did not feel Dr. Bala would be set up for success there and they needed a stable electrophysiology lab. Dr. Bala also had communication with a contingent recruiter about opportunities in Chicago, Northern New Jersey, New York metro, New England, and Arizona.

57. In March 2020, Dr. Bala applied to two positions and had communication with the VA Medical Center in Washington, D.C. and a contingent recruiter asking to be submitted for a position in New York.

58. In April 2020, Dr. Bala submitted an inquiry to Tufts Medical Center in Boston, which replied that its recruitment efforts were on hold.

59. In May 2020, Dr. Bala reached out to a professional contact about open positions.

60. In June 2020, Dr. Bala communicated with a hospital in Washington State about an open position and communicated with a contingent recruiter about a position that was no longer available.
61. In July 2020, Dr. Bala had no job search activities.
62. In August 2020, Dr Bala applied for three positions and communicated with a contingent recruiter asking about open positions in New York City.
63. In September 2020, Dr. Bala applied for at least three positions and had correspondence with two organizations about open positions, one of which was looking for a general cardiologist.
64. In October 2020, Dr. Bala applied for 12 positions and communicated with a colleague about a position. She also emailed Francis Marchlinski with UPenn Medicine to ask about references for a Michigan position; Dr. Bala commented that she appreciated her training from UPenn and that “her side of the story with OHSU will come out.”
65. In November 2020, Dr. Bala applied for 20 positions and engaged in follow-up activities with several that included telephone screening interviews and discussion of potential site visits. Some positions that Dr. Bala applied for were filled or the organization moved on with other candidates, and Dr. Bala shared with Chris Gildea of UPMC that she had been applying and looking for a new opportunity since January 2020.
66. In December 2020, Dr. Bala applied for 16 positions and continued to have follow-up discussions with several entities.
67. In January 2021, Dr. Bala applied for 21 positions and communicated with retained search firm Jackson Physician Search about an opportunity in Nebraska. Dr. Bala also engaged in follow-up activities for at least five opportunities.
68. In February 2021, Dr. Bala applied for the cardio-oncology clinical research fellowship with Memorial Sloan Kettering Cancer Center in New York. She received a reply that recruiting for it was finished and it would open for the next wave of applicants in September 2021.
69. Dr. Bala signed an employment contract with UHS on February 8, 2021, a position she applied for on December 24, 2020.
70. From March 2021 through May 2021, Dr. Bala conducted no job search activities.

71. In June 2021, Dr. Bala applied to two permanent positions and one locum tenens position. Dr. Bala also followed up with Rush University in Chicago to inquire about faculty positions.
72. In July 2021, Dr. Bala applied to Yale University. She also applied to two locum tenens positions and discussed three additional locum tenens positions with a recruiter from Comp Health. The Comp Health recruiter was unable to present her to an opportunity in Minneapolis as Dr. Bala was unwilling to proactively supply references to that hospital. Dr. Bala also reached out to Piedmont Healthcare in Georgia about open electrophysiology positions.
73. In August 2021, Dr. Bala conducted no job search activities. Dr. Bala signed her second employment contract with UHS on August 6, 2021.
74. In September 2021, Dr. Bala received an email from a recruiter at Rush University in Chicago about a virtual interview.
75. In October 2021, Dr. Bala applied to three positions but noted that she did not have experience in laser lead extraction as required for one position.
76. In November 2021, Dr. Bala applied to nine positions and initiated contact with Emory Healthcare in Atlanta about possible electrophysiology openings.
77. In December 2021, Dr. Bala replied to a sourcing inquiry from an in-house recruiter in Florida, initiated contact with Morehouse School of Medicine in Atlanta about a possible faculty position, and set up a time with a contingent recruiter to talk about opportunities.
78. In January 2022, Dr. Bala applied to five positions and corresponded with one organization about a position that had been filled.
79. In February 2022, Dr. Bala engaged in follow-up conversations with two organizations that she had previously applied to.
80. Dr. Bala resigned from UHS on February 11, 2022 without having secured other employment.
81. In March 2022, Dr. Bala engaged in correspondence with two organizations that appear to have originated from in-house recruiter sourcing.
82. In April 2022, Dr. Bala applied to two positions. She also engaged in contact with three separate locum tenens firms about opportunities in a total of six states. Dr. Bala also had a follow-up inquiry about a faculty position in Albany, New York.

83. In May 2022, Dr. Bala applied for three positions. She also initiated or responded to several recruiter emails about positions. Dr. Bala initiated contact with the University of Wisconsin, noting in her introductory email that she had filed a lawsuit against her prior employer and had not spoken out much about being “cancelled” from her profession. In another email to the University of Buffalo, Dr. Bala states that she filed a “gender discrimination lawsuit” against her former employer and also mentioned being “cancelled from the profession.” These are examples of a type of communication that would not be attractive to a recruiting organization and would limit future exploration of employment early in the process.

84. In June 2022, Dr. Bala applied for four positions. A recruiter from Merritt Hawkins informed Dr. Bala that she is no longer being considered for the University Hospitals position in Cleveland. On June 10, 2022 Dr. Bala is invited to interview with Citrus Cardiology Consultants in Florida.

85. In July 2022, Dr. Bala conducted no job search activities.

86. In August 2022, Dr. Bala applied to two positions. Dr. Bala received a proactive email from an in-house recruiter in North Carolina about a possible opportunity. Dr. Bala also was notified by Jackson Search Consultants that it would be unable to move forward with a possible opportunity they represented in Atlanta due to her pending lawsuit and that it would be difficult to obtain buy-in from the system as a result.

87. In September 2022, Dr. Bala received correspondence from a contingent recruiter about jobs in Georgia.

88. In October 2022, Dr. Bala conducted no job search activities. Dr. Bala received an offer of employment from Citrus Cardiology, a private practice in Florida, on October 14, 2022.

89. In November 2022, Dr. Bala received an email that a scheduled visit to St. Mary’s in Huntington, West Virginia was canceled due to another candidate accepting an offer.

90. In my opinion, Dr. Bala expanded her job search parameters significantly following her termination from Banner; however, her diligence was inconsistent and erratic. Even still, once Dr. Bala eventually widened her parameters and began utilizing more of the available avenues in the job search, her opportunities increased, and she gained employment.

  
\_\_\_\_\_  
Jennifer L. Moody

November 1, 2023  
Date

## Attachment 1



### **Jennifer L. Moody**

Partner  
Strategy and Business  
Advisory

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Jennifer is a dynamic healthcare strategist with a wide-ranging knowledge of provider network optimization, medical staff development, community need assessment, and provider recruitment strategy. ECG clients value her guidance on health system market planning and physician staffing issues, along with the insightful, pragmatic approach she brings to all her engagements.

### **Summary of Expertise**

The leader of ECG's Provider Network and Community Planning practice, Jennifer has over 28 years of experience in medical staff development planning, physician recruitment, and community need assessment. During her career, she has worked with more than 400 health systems, hospitals, and physician organizations to define provider recruitment and retention goals, craft implementable solutions to workforce deficits, create alignment strategies, and expand ambulatory provider access. She has also worked closely with leadership to rightsize physician organizations, align providers with emerging care delivery models, and position hospitals and health systems for success in an evolving healthcare landscape.

Recent engagements Jennifer has led include assisting a regional health system to prioritize its physician alignment goals, conducting a state-level provider workforce analysis for a large clinically integrated network to assess network optimization, and identifying clinical expansion opportunities for several regional health systems.

During her time at ECG, Jennifer has also redesigned the internal provider recruitment process at an integrated health system to decrease the time and cost required to fill vacant positions, created a streamlined community need assessment process for a health system, assisted a health system with the geographic redistribution of its specialty service lines following the closure of a facility, developed legally compliant solutions to align with private physician practices, and conducted several succession planning risk analyses for medical groups and hospital medical staff.

### **Education**

Jennifer has a master of science degree in accounting from the University of North Texas and a bachelor of science degree in political science and history from Texas Tech University.

### **Articles and Speeches**

Jennifer speaks and publishes regularly on the subjects of provider network optimization, succession planning, workforce diversity, physician recruitment trends, and network alignment. See the following page for a full list of publications and speeches:

Attachment 1 (*continued*)**Articles and Speeches****Publications While at ECG Management Consultants**

## Publications:

- 7 Ways Organizations Defeat Themselves in Provider Recruitment (ECG blog, 2023)
- Developing an Integrated Approach to Workforce Planning and Physician Network Design (ECG whitepaper, 2021)
- Do You Really Need a Psychiatrist? Why Your Behavioral Health Service Line Might Benefit from a Different Strategy (ECG blog, 2021)
- Exploring the Roots of the Physician Shortage (ECG blog, 2017)
- Extend the Behavioral Health Workforce by Choosing the Right Care Model (ECG blog, 2021)
- Harness the Power of Your Community Health Needs Assessment to Address SDOH and Advance Health Equity (The Governance Institute article, 2023)
- How Healthcare Organizations are Meeting the Challenges of Physician Management: An Interview with Jennifer Moody (ECG blog, 2018)
- Preparing Your Physician Network for Surgical Migration: Three Key Considerations (ECG blog, 2021)
- Provider Recruitment: Five Insights from the 2023 APPR Conference (ECG blog, 2023)
- Racial Health Equity and Social Determinants of Health – What’s the Difference? (ECG article, 2023)
- The Clinical and Economic Value of Rheumatology (American College of Rheumatology whitepaper, 2023)
- The Redesign of Primary Care Can No Longer Wait (ECG article, 2023)
- The Physician Succession Imperative (ECG blog/infographic, 2017)
- The Power of Workforce Planning within a Physician Alignment Strategy (Beckers, 2021)
- Transformational Drivers in the Health System of the Future (ECG whitepaper, 2019)
- We Believe Series: Future Generations Will Value “Wellness” over “Healthcare” (ECG whitepaper, 2020)
- Why Hospitals and Provider Groups Should be Thinking About Physician Succession Planning (CardioSource World News, 2016)
- Why Physician Succession Planning Can’t Wait (ECG blog, 2017)
- Will Amazon’s Acquisition of One Medical Force Health Systems to Reinvent Their Primary Care Delivery? (ECG blog, 2022)

Speeches/Webinars (regional and national audiences):

- American College of Rheumatology
- Association for Advancing Physician and Provider Recruitment
- Carolinas Association of Provider Services
- ECG – We Believe Series
- Healthcare Financial Management Association
- Mid-Atlantic Physician Recruiter Alliance
- National Association of Physician Recruiters
- Southwest Physician Recruiters Association

### **Publications Prior to Joining ECG**

Publications:

- Demonstrating Community Need for Physicians (HealthLeaders, 2003)
- Developing a Sustainable Physician Staffing Plan (COR Health, 2004)
- Generational Unity – A Key to Effective Health Care Delivery (Texas Hospitals, 2002)
- Healthcare Crisis in 2012: Fact or Fiction (MGMA Connection, 2010)
- Maintain Your Viability as the Physician Workforce Dwindles (MGMA Connection, 2011)
- Physician Needs Are More Than a Matter of Ratios (HealthLeaders, 2002)
- Planning in the Midst of Reform (Journal of the Association of Staff Physician Recruiters, 2013)
- Recruiting Generation X Physicians (New England Journal of Medicine – Recruiting Physicians Today, 2002)
- Starter Kit for Creating a Medical Staff Development Committee (HealthLeaders, 2004)
- Steer Clear of Physician Recruiting Violations (HealthLeaders, 2003)
- Trend Tracker – Medicare/Medicaid Acceptance Trends Among Physicians (AmeriMed Consulting blog, 2010)
- What Every Savvy Recruiter Needs to Know about Hot Topics and Trends (National Association of Physician Recruiters, 2011)

Speeches/Webinars (regional and national audiences):

- American Orthopaedic Association
- Association of Advancing Physician and Provider Recruitment
- Association of California Healthcare Districts
- Carolina Association of Physician Services
- Center for Physician Intelligence
- CME Conference
- Colorado Hospital Association
- First Choice
- Forum for Health Strategists
- Healthcare Financial Management Association
- Illinois Staff Physician Recruiters
- Maine Hospital Association
- Massachusetts Hospital Association
- Medical Group Management Association
- Michigan Recruitment and Retention Network
- MidAtlantic Physician Recruiters Alliance
- National Association of Physician Recruiters
- North Carolina Medical Group Managers
- Northeast Physician Recruiters Association
- Ohio Hospital Association
- Practice Match Annual Client Summit
- Society for Healthcare Strategy & Market Development
- St. Louis University – School of Medicine
- Tennessee Hospital Association
- Texas Healthcare Trustees
- University of Connecticut – School of Medicine
- University of Southern California – School of Policy, Planning, and Development
- University of Vermont – School of Medicine
- Wake Forest University/KPMG Healthcare Summit
- Wyeth Pharmaceuticals

## Attachment 2

**Documents Provided by Counsel and Reviewed in Preparation of My Report**

#	Beginning Bates	Ending Bates	Description
1	UPENN000450	UPENN000455	Clinical Practices of the University of Pennsylvania Department of Medicine Member Practice Agreement [Hospital Based Physician]
2	UPHS000194	UPHS000195	MOU for Joint Faculty Appointments at the Philadelphia Veterans Administration Medical Center and the University of Pennsylvania Schools of Medicine and Dentistry
3	UPHS000038	UPHS000040	Academic Plan for Rupa Bala, MD
4	OHSU_RB 000050	OHSU_RB 000073	Oregon Health & Science University Clinician Employment Agreement
5	BANNER000557	BANNER000577	Banner-University Medical Group Physician Employment Agreement
6	BAAA 2674	BAAA 2691	United Medical Associates PC Employment Agreement, 2/8/21
7	BAAA 2692	BAAA 2710	United Medical Associates PC Employment Agreement, 8/6/21
8	BALA 2728	BALA 2744	Citrus Cardiology Consultants P.A. Physician Services Employment Agreement
9	OHSU_RB 000026	OHSU_RB 000048	Rupa Bala, MD CV: 2014
10	BANNER000579	BANNER000604	Rupa Bala, MD CV: 2015-2017
11	ADVOCATE000004	ADVOCATE000029	Rupa Bala, MD CV: 2017
12	BALA 000770	BALA 000793	Rupa Bala, MD CV: 2020
13	BALA 2440	BALA 2464	Rupa Bala, MD CV: 2021
14	BALA 2485	BALA 2509	Rupa Bala, MD CV: May 2022
15	BALA 00517	BALA 00518	Email by Sanjiv Kaul forwarding EP job, 12/20/16
16	BALA 1198	BALA 1199	Emails between Rupa Bala and colleague re Different Position, 5/1/17
17	BALA 1257	BALA 1262	Text Messages re Job Hunting
18	STCHARLES000003 ADVOCATE000030 MUSC00004 VIRGINIAMASON000028 ADVOCATE000032 MUSC000033 MUSC000001 UNIVILLINOIS000001 ADVOCATE000034 BALA 000001 BALA 0155 BALA 1600 BALA 1871	STCHARLES000008 ADVOCATE000031 MUSC00006 VIRGINIAMASON000038 ADVOCATE000033 MUSC000033 MUSC000003 UNIVILLINOIS000005 ADVOCATE000036 BALA 000154 BALA 0192 BALA 1671 BALA 2027	Job Search Documents, 7/19/16-9/14/22

#	Beginning Bates	Ending Bates	Description
	BALA 2037	BALA 2260	
	BALA 2513	BALA 2513	
	BALA 2537	BALA 2537	
	BALA 2527	BALA 2529	
	BALA 2414	BALA 2415	
	BALA 2316	BALA 2316	
	BALA 2410	BALA 2410	
	BALA 2413	BALA 2413	
	BALA 2383	BALA 2383	
	BALA 2431	BALA 2431	
	BALA 2303	BALA 2306	
	BALA 2301	BALA 2302	
	BALA 2549	BALA 2550	
	BALA 2314	BALA 2315	
	BALA 2520	BALA 2521	
	BALA 2517	BALA 2519	
	BALA 2522	BALA 2523	
	BALA 2384	BALA 2390	
	BALA 2346	BALA 2346	
	BALA 2391	BALA 2399	
	BALA 2331	BALA 2333	
	BALA 2338	BALA 2339	
	BALA 2335	BALA 2337	
	BALA 2425	BALA 2425	
	BALA 2373	BALA 2373	
	BALA 2358	BALA 2358	
	BALA 2412	BALA 2412	
	BALA 2421	BALA 2424	
	BALA 2360	BALA 2360	
	BALA 2432	BALA 2432	
	BALA 2341	BALA 2341	
	BALA 2325	BALA 2326	
	BALA 2400	BALA 2400	
	BALA 2366	BALA 2366	
	BALA 2298	BALA 2298	
	BALA 2359	BALA 2359	
	BALA 2367	BALA 2367	
	BALA 2361	BALA 2362	
	BALA 2347	BALA 2347	
	BALA 2364	BALA 2364	
	BALA 2374	BALA 2374	
	BALA 2416	BALA 2416	
	BALA 2365	BALA 2365	
	BALA 2375	BALA 2376	
	BALA 2363	BALA 2363	
	BALA 2340	BALA 2340	
	BALA 2379	BALA 2380	
	BALA 2538	BALA 2540	
	BALA 2320	BALA 2321	
	BALA 2541	BALA 2547	

#	Beginning Bates	Ending Bates	Description
	BALA 2299	BALA 2300	
	BALA 2548	BALA 2548	
	BALA 2307	BALA 2313	
	BALA 2334	BALA 2334	
	BALA 2318	BALA 2319	
	BALA 2479	BALA 2480	
	BALA 2429	BALA 2430	
	BALA 2438	BALA 2439	
	BALA 2477	BALA 2477	
	BALA 2329	BALA 2330	
	BALA 2344	BALA 2345	
	BALA 2401	BALA 2402	
	BALA 2433	BALA 2437	
	BALA 2481	BALA 2481	
	BALA 2524	BALA 2524	
	BALA 2327	BALA 2328	
	BALA 2404	BALA 2405	
	BALA 2471	BALA 2473	
	BALA 2322	BALA 2323	
	BALA 2525	BALA 2526	
	BALA 2381	BALA 2382	
	BALA 2530	BALA 2532	
	BALA 2377	BALA 2378	
	BALA 2419	BALA 2419	
	BALA 2475	BALA 2476	
	BALA 2426	BALA 2428	
	BALA 2420	BALA 2420	
	BALA 2324	BALA 2324	
	BALA 2403	BALA 2403	
	BALA 2533	BALA 2536	
	BALA 2417	BALA 2418	
	BALA 2474	BALA 2474	
	BALA 2342	BALA 2343	
	BALA 2482	BALA 2483	
	BALA 2515	BALA 2515	
	BALA 2484	BALA 2484	
	BALA 2406	BALA 2406	
	BALA 2372	BALA 2372	
	BALA 2348	BALA 2348	
	BALA 2465	BALA 2468	
	BALA 2368	BALA 2371	
	BALA 2349	BALA 2357	
	BALA 2407	BALA 2409	
19			Excerpt of July 28, 2020 Deposition of Dr. Rupa Bala (pages 264-316)
20			Second Amended Complaint for Deprivation of Civil Rights
21			Defendants' Answer and Affirmative Defenses to Second Amended Complaint for Deprivation of Civil Rights

#	Beginning Bates	Ending Bates	Description
22			Excerpt of July 28, 2020 Deposition of Dr. Rupa Bala (pages 37-55)
23			Excerpt of August 11, 2020 Deposition of Dr. Sanjiv Kaul (pages 26-29)
24	BALA 000625	BALA 000628	OHSU Offer Letter, 7/16/14
25	OHSU_RB 000015	OHSU_RB 000016	OHSU Position Description, Unclassified Academic Personnel
26	BALA 000629	BALA 000730	OHSU Recruitment Manual
27	BALA 0846	BALA 0847	OHSU Communication re Promotion, 4/13/15-4/14/15
28	BALA 0932	BALA 0932	Letter of Support for Promotion, 9/20/15
29	BALA 0942	BALA 0942	Letter of Reference for Promotion and Tenure, 9/25/15
30	BALA 00193	BALA 00195	Personal Statement by Rupa Bala re promotion (OHSU)
31	OHSU_RB 001780	OHSU_RB 001782	OHSU Recommendation for Appointment to Associate Professor, 12/5/15
32	OHSU_RB 000098	OHSU_RB 000098	OHSU Appointment to Associate Professor effective 1/1/16
33	OHSU_RB 000099	OHSU_RB 000099	OHSU Annual Salary effective 7/1/16
34	BALA00592	BALA00592	Announcement of Dr. Bala resignation, 4/29/17
35	OHSU_RB 000852	OHSU_RB 000852	OHSU Total Compensation, 2015-2017
36			Excerpt of August 7, 2020 Deposition of Dr. Charles Henrikson (pages 26-39)
37			Declaration of Dr. Rick Koch in Opposition to Defendant's Motion for Summary Judgment, 9/26/21
38			Declaration of Rupa Bala MD in Opposition to Defendants' Motion for Summary Judgment, 9/27/21
39	BANNER000130	BANNER000130	Physician Recruitment - BUMG Physician Request Form
40	BANNER000079	BANNER000080	Banner Health Position Description, signed by Rupa Bala 4/11/18
41	BANNER000087	BANNER000087	Banner Health New Hire Paperwork
42	BALA 1495	BALA 1497	Rupa Bala's Response to Banner PIP
43	BALA 1514	BALA 1515	Notice of Termination of Physician Employment Agreement by Banner University Medical Group, 1/17/20
44	BANNER000532	BANNER000550	Banner Health Payroll Report: 5/23/18-12/20/18
45	BAAA 2712	BAAA 2712	Resignation from UHS, 2/11/22
46	BALA 2727	BALA 2727	Citrus Cardiology Consultants P.A. Offer Letter, 10/14/22
47	BALA 2723	BALA 2725	Citrus Cardiology Consultants P.A. Employment Application, 11/14/22
48			FRCP 26. Duty to Disclose; General Provisions Governing Discovery (Rule Text & Notes of Decisions)
49			Amended Stipulated Protective Order, Exhibit A signed 10/13/23

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
February 2016		Bend	OR	Aaron Pratt email correspondence - Bala says she sent CV and cover letter.	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	6-7
2/22/2016		Chicago	IL	Allegedly applied to job on PracticeLink on Feb 22 2016. Dr. Bala does not remember this and does not disclose the organization.	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	3-4
May 2016	OHSU			Bala discovers that they are not renewing contract in May 2016. OHSU gives her a one-year contract ending June 2017 instead of a 6-month one to allow her time to find a new job.	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	1
July 2016	Dartmouth Hitchcock	Lebanon	NH	Applied to Dartmouth EP position, but Bala says it fizzled out after email exchanges	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	4-5
7/19/2016	St. Charles Medical Group	Bend	OR	Applied to job in Bend, OR on HealthECareers in correspondence with Aaron Pratt with general message of interest	Job search docs_combined.pdf	1-5
7/22/2016	St. Charles Medical Group	Bend	OR	Aaron Pratt emails asking for contact info for EP position	Job search docs_combined.pdf	114
11/6/2016	Dartmouth Hitchcock	Lebanon	NH	Reached out to Dr. Mark Kreager for interest in a position. She sent a CV and cover letter and notes that her current position at OHSU is "not a good fit" because her training and education on East Coast and Midwest.	Job search docs_combined.pdf	42-43
May 2017				Bala states she has not attended a conference since May of 2017	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	47
6/18/2017	Brown University	Providence	RI	Bala gets an email from Teresa Gadouas sending several EPs an opening for Brown Univ clinical EP search	Kaul Forwarding EP Job.pdf	1-2
6/19/2017	OHSU			Bala's last day at OHSU	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	24
6/30/2017	OHSU			Bala contract ends with OHSU	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	35
August 2017	East Carolina University			Bala says she applied to ECU in August but never received a formal offer, just heavy interest, so she went forward with Banner instead.	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	12
August 2017	Virginia Mason	Seattle	WA	Bala applies to job with VM in August 2017	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	28
8/8/2017	Harvard University	Boston	MA	Reached out to Dr. Paul Zei at Harvard for faculty positions and sent her CV and cover letter.	Job search docs_combined.pdf	38-39

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
8/8/2017	University of North Carolina	Chapel Hill	NC	Outreach to Paul Mounsey about UNC openings. He states leaving UNC for East Carolina Univ. Asks if she would be interested in speaking. She says yes. He connects with UNC contact.	Job search docs_combined.pdf	123-124
8/16/2017	University of North Carolina	Chapel Hill	NC	Email correspondence with Anil Gehi about EP at UNC. Anil says currently negotiating with an EP but if it doesn't work out he will reach out. Bala mentions that at OHSU she was doing too much general cardiology and that is not what she expected. Wants EP position only	Job search docs_combined.pdf	125-126
8/29/2017	Advocate Illinois	Chicago	IL	Applied for a job in Chicago with a general message of interest.	Job search docs_combined.pdf	7-8
9/4/2017	University of Rochester	Rochester	NY	Outreach to David Huang at U Rochester for any expansion for EP. She sent CV and cover letter and references.	Job search docs_combined.pdf	127
9/4/2017	Virginia Mason	Seattle	WA	Bala sets up interview for 9/12 with Dr. Fellows at VM	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	30
9/6/2017	Medical University of South Carolina	Charleston	SC	Jeffrey Winterfield emailed Bala about her search and any interest in MUSC	Job search docs_combined.pdf	73
9/7/2017	Virginia Mason	Portland	OR	Interview with Michele Chacon at Virginia Mason. Dr. Bala says she is very "actively looking and interviewing east coast and south".	Job search docs_combined.pdf	12-13
9/8/2017	Virginia Mason	Seattle	WA	Email about onsite interview at VM from Michele Chacon	Job search docs_combined.pdf	133
9/11/2017	Virginia Mason	Seattle	WA	Email from Nathaniel Higby to set up onsite interview	Job search docs_combined.pdf	138
9/12/2017	Ascension Medical Group	Chicago	IL	Applied for a job in Chicago (entity undisclosed) via the Heart Rhythm Society. Sends CV and cover letter.	Job search docs_combined.pdf	23
9/12/2017	Virginia Mason	Seattle	WA	Bala sends dates for 9/18, 9/19/, 10/2 for onsite interview	Job search docs_combined.pdf	139
9/14/2017	Medical University of South Carolina	Charleston	SC	Scheduled and rescheduled a call with Tom Di Salvo to talk about MUSC position	Job search docs_combined.pdf	62
9/14/2017	Virginia Mason	Seattle	WA	Email to Robert Rho who recently left VM for Overlake asking to speak about experience there	Job search docs_combined.pdf	130
9/15/2017	Medical University of South Carolina	Charleston	SC	Call with Tom Di Salvo of MUSC	Job search docs_combined.pdf	62
9/18/2017	Medical University of South Carolina	Charleston	SC	Outreach from Misty Daniels, recruiter for MUSC, regarding setting up site visit following a call with Tom Di Salvo.	Job search docs_combined.pdf	66
9/19/2017	Medical University of South Carolina	Charleston	NC	Reached out to Tom Di Salvo saying she heard about the hold on recruiting EP position. Notes she is still very interested in MUSC and sends over references from OHSU and other facilities.	Job search docs_combined.pdf	52-53
9/25/2017	Virginia Mason	Portland	OR	Follow up email to Michele Chacon on status of recruitment - sent more references from OHSU	Job search docs_combined.pdf	14-16

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
9/27/2017	Virginia Mason	Portland	OR	After follow up with Michele Chacon, comment says "not moving forward due to negative feedback" and "other candidates more qualified".	Job search docs_combined.pdf	18
October 2017	Banner Health	Tucson	AZ	Bala starts interviewing with Banner Health	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	7
10/2/2017	Medical University of South Carolina	Charleston	SC	Set up site visit for 10/18-10/20	Job search docs_combined.pdf	71
10/16/2017	Medical University of South Carolina	Charleston	SC	MUSC preparing for site interview	Job search docs_combined.pdf	26-28
10/29/2017	University of Illinois Chicago	Chicago	IL	Outreach to Dr. Erik Wissner about EP opportunities with UIC. Sent CV and cover letter. Steve replies completed recruitment and will reach out 2018-2019	Job search docs_combined.pdf	119
November 2017				Jai Raman emails about search	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	11-12
11/4/2017	Rush University	Chicago	IL	Email correspondence with Dr. Jaishankar Raman of OHSU about openings in Chicago. Noted that Northwestern, UIC, Rush, and Loyola programs are full. Jai offered to connect Bala with chief at Rush.	Job search docs_combined.pdf	55
11/5/2017	PeaceHealth		WA	Bala sent email to Dr. James Reiss of PeaceHealth of any EP openings	Job search docs_combined.pdf	91
11/8/2017	Providence St. Joseph Health	Portland	OR	Applied to EP opening with Providence in Portland. Sent follow up email to Hansie Mathelier saying she doesn't think she will hear back - "the OHSU blacklist operation in full effect".	Job search docs_combined.pdf	109
11/10/2017	PeaceHealth		WA	Dr. James Reiss replies that they just filled an EP position and no openings at the time	Job search docs_combined.pdf	91
11/19/2017	NEJM Career Center	West Islip	NY	Bala applies to job through NEJM for position in Long Island	Job search docs_combined.pdf	220
11/20/2017	Doctors Choice Placement			Got an email from Jarrett Alman to talk about EP opportunities. Bala replies saying that she is looking for larger metro cities: NYC, Chicago, San Francisco, Portland. Is not interested in staying in Georgia. Looking for private practice and academic jobs.	Job search docs_combined.pdf	49-50
11/21/2017	Hayman Daugherty Associates	New York	NY	Previous conversation with contingent recruiting company Tanya Levy about NYC position	Job search docs_combined.pdf	95
11/22/2017	Virginia Mason	Seattle	WA	Michele Chacon emails that they are pursuing another candidate and will be in touch if the decision changes	Job search docs_combined.pdf	144
11/25/2017	Intermountain Health	Salt Lake City	UT	Bala sent email to Dr. Pete Weiss at Intermountain asking about EP openings	Job search docs_combined.pdf	93

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
11/27/2017	Northwell Health	New York	NY	Outreach to Steve Mountantonakis for opportunities in NYC. Sent CV and cover letter. Steve replies that he will keep a look out. Bala says she applied to Nassau County Medical Center opening and Steve said not sure if the Nassau job is a good fit but will ask about the status.	Job search docs_combined.pdf	117
11/28/2017	Intermountain Health	Salt Lake City	UT	Pete replies - no EP openings, but institution-wide restructuring is occurring and they may hire in 2019.	Job search docs_combined.pdf	93
11/28/2017	PracticeLink			Email sent to Brandon Adkins at PracticeLink filling out recruitment questionnaire. Bala states looking for large cities and PNW near cities. Cites that location is a dealbreaker.	Job search docs_combined.pdf	102
11/28/2017	PracticeLink			Brandon Adkins sends jobs over from PracticeLink based on her responses. Bala says she saw them and is not interested.	Job search docs_combined.pdf	105
11/28/2017	Eskridge Associates/PracticeLink	San Diego	CA	Karl sent email to Bala about opening with San Diego VA from PracticeLink profile	Job search docs_combined.pdf	111
11/29/2017	Rochester Regional	Rochester	NY	Bala sent email to Sarah Taylor at Rochester asking about any openings there	Job search docs_combined.pdf	110
11/30/2017	Riverside Health System	Newport News	VA	Email from Nicole Laroche about EP opportunity in SE VA	Job search docs_combined.pdf	97
11/30/2017	Riverside Health System	Newport News	VA	Bala replies not interested to Nicole about Virginia opportunity. Adds that she is only interested in NYC, Chicago, SF, Portland, Seattle, DC.	Job search docs_combined.pdf	99
12/14/2017		Long Island	NY	Reached out about EP position in Long Island, NY. Sends CV and cover letter.	Job search docs_combined.pdf	58
12/14/2017	Cejka Search		NY	Bala to recruiting firm asking about status of Long Island EP position	Job search docs_combined.pdf	227
12/15/2017	University of Illinois Chicago	Chicago	IL	Faculty employment application	Job search docs_combined.pdf	29-30
12/26/2017	Ascension Medical Group	Chicago	IL	Follow up email to Andrea Turner for position at Advocate Medical Group. Sends CV and cover letter.	Job search docs_combined.pdf	37
1/10/2018	Advocate Illinois	Chicago	IL	Follow up email to Advocate to inquire if position has been filled or not. Bala states that she is "currently interviewing and have a few offers for positions at academic centers".	Job search docs_combined.pdf	34
1/13/2018		Chicago	IL	Applied for a job in Chicago on HealthECareers	Job search docs_combined.pdf	35-36
March 2018				Bala signs contract at Banner	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	42
5/15/2018	OHSU			Bala officially files lawsuit	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	41

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
7/1/2018				Bala officially starts at Banner	Bala Depo Excerpt (Damages-Job Search-Subsequent Employment).pdf	41
1/28/2019	Northwest Medical Center	Tucson	AZ	Applied for EP job on PracticeLink	Job search docs_combined.pdf	262
2/4/2020	Northwest Medical Center	Tucson	AZ	Bala reaches out to Zain Khapley about availability of positions with Northwest. Stated not opposed to Locums. Zain said that he will connect her with CEO.	Job search docs_combined.pdf	269
2/5/2020	Ascension Health			Bala applies to job with Ascension (city/state unknown)	Job search docs_combined.pdf	233
2/5/2020	Cardiology Careers/Staff Care	Green Bay	WI	Applied for EP position in Green Bay	Job search docs_combined.pdf	254
2/5/2020	Northwell Health	Manhasset	NY	Applied to job with Northwell Health on Cardiology Careers	Job search docs_combined.pdf	259
2/5/2020	Piedmont Healthcare	Atlanta	GA	Emails Piedmont recruiter about EP position in Atlanta, states that she has ties to Atlanta and is looking to move closer to home. Also that her brother is a pulmonologist with Piedmont.	Job search docs_combined.pdf	281
2/5/2020	Pima Heart	Tucson	AZ	Applied to EP job in AZ	Job search docs_combined.pdf	284-286
2/6/2020	Trinity Health	Athens	GA	Bala applied to EP job in Athens GA	Job search docs_combined.pdf	229
2/6/2020	Dartmouth Hitchcock	Lebanon	NH	Submitted job application to Dartmouth	Job search docs_combined.pdf	237
2/6/2020	Everett Clinic	Everett	WA	Bala gets response from HealthECareers for EP position with Everett Clinic. Set time to speak the following week.	Job search docs_combined.pdf	248
2/6/2020	Piedmont Healthcare	Atlanta	GA	Julie Hanson from Piedmont shares info with leadership for EP position in cardiology	Job search docs_combined.pdf	280
2/7/2020	Northwest Medical Center	Tucson	AZ	Response back from Patrice Boston with CHS/Northwest Medical Center	Job search docs_combined.pdf	264
2/12/2020	Deborah Heart & Lung Center	Browns Mills	NJ	Submitted job application to Deborah in NJ for attending EP physician	Job search docs_combined.pdf	238
2/12/2020	Deborah Heart & Lung Center	Browns Mills	NJ	Veronica Szul set up call with Dr. Vincent Pompili and Bala for phone interview	Job search docs_combined.pdf	239
2/12/2020	St. John Associates			Email from recruiter, Carmen May, at St John for EP opportunities in Arizona, Chicago, New York.	Job search docs_combined.pdf	274
2/12/2020	Jackson Physician Search	Phoenix	AZ	Bala reach out to Jackson Physician Search for EP position on Heart Rhythm Society Career Center	Job search docs_combined.pdf	276
2/13/2020	Everett Clinic	Everett	WA	Preliminary discussions about site visit mid to end of March 2020 with Miria Svodoba	Job search docs_combined.pdf	250
2/18/2020	St. John Associates			Bala sent recruiter for more info about Chicago, Northern NJ, NY metro, New England, Phoenix, and Arizona EP jobs	Job search docs_combined.pdf	289

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
2/19/2020	Everett Clinic	Everett	WA	Bala reaches out to Everett Clinic discussing application. She was unhappy that a Boston Scientific rep had reached out about her application and thought this was inappropriate. Attached references from Tucson. Rajesh Subramanian says he will check out references.	Job search docs_combined.pdf	246
2/22/2020	Deborah Heart & Lung Center	Browns Mills	NJ	Bala reaches out about site visit to Deborah on 3/6 for dinner	Job search docs_combined.pdf	240
2/24/2020	Rochester Regional	Rochester	NY	Email inquiry about Rochester General EP position	Job search docs_combined.pdf	288
2/27/2020	Northwell Health	Manhasset	NY	Email inquiry about Northwell Health EP position to general mailbox	Job search docs_combined.pdf	258
2/28/2020	Everett Clinic	Everett	WA	Rejected from Everett Clinic. Rajesh notes her high esteem by references. Says he feels she will succeed in a stable EP lab. Doesn't think she would be set up for success there.	Job search docs_combined.pdf	245
3/3/2020	VA Medical Center	Washington	DC	Received email from VA Kendra Wilson-Hudson about preferences - sends email back	Job search docs_combined.pdf	294-295
3/10/2020	Cardiology Careers/Cross County Search	Chicago	IL	Applies to EP job in Chicago	Job search docs_combined.pdf	234
3/10/2020	St. Johns Jobs/Bassett Healthcare	Cooperstown	NY	Bala reaches out to Carmen May, recruiter from firm, asking about listing with Bassett. Asked Carmen to submit her CV for this position.	Job search docs_combined.pdf	236
3/10/2020	Advocate Aurora Health	Green Bay	WI	Applied for EP position in Green Bay with AAH on Cardiology Careers	Job search docs_combined.pdf	256
3/27/2020	VA Medical Center	Washington	DC	Bala reaches out to Kendra about VA EP position and any questions regarding her lawsuit. Kendra replies that they are focusing on retirees to help with COVID efforts. Bala replies that she is perhaps going to volunteer for COVID herself with Philadelphia VA.	Job search docs_combined.pdf	297
4/28/2020	Tufts Medical Center	Boston	MA	Bala sent email to Tufts team for EP position on ACC website	Job search docs_combined.pdf	291
4/29/2020	Tufts Medical Center	Boston	MA	Response from James Udelson at Tufts about recruitment being on hold	Job search docs_combined.pdf	292
5/19/2020				Bala reaches out to Dr. Erwin about EP faculty position	Job search docs_combined.pdf	244
6/1/2020	Southwest Medical Center	Vancouver	WA	Email from Kim Dianich to talk about EP position in WA	Job search docs_combined.pdf	270
6/3/2020	St. John Associates	Williamsport	PA	Bala hears back from recruiter that job in Williamsport moved forward with another candidate	Job search docs_combined.pdf	300
8/5/2020	St. John Associates	New York	NY	Bala reaches out to Carmen may, recruiter from firm, asking about suburbs NYC	Job search docs_combined.pdf	301-302
8/6/2020	NEJM Career Center	New York	NY	Applied for a job in NYC through NEJM Career Portal	Job search docs_combined.pdf	306-307
8/15/2020	Tufts Medical Center	Boston	MA	Applied for EP job on Cardiology Careers at Tufts	Job search docs_combined.pdf	312
8/16/2020	HCA Healthcare - North Carolina	Asheville	NC	Applied for a EP job in Asheville through Cardiology Careers	Job search docs_combined.pdf	308

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
9/2/2020	Enterprise Medical Recruiting		NY	Applied to a job through NEJM for upstate NY EP opportunity	Job search docs_combined.pdf	310
9/24/2020	Enterprise Medical Recruiting		NC	Got a job alert match for an opportunity near Raleigh through recruiting firm; not sure if she replied/applied.	Job search docs_combined.pdf	436
9/25/2020	Duke Cardiology	Lumberton	NC	Email correspondence with Susan Watson of DukeHealth for EP position	Job search docs_combined.pdf	398-399
9/26/2020	Hopedale Cardiovascular Associates	Upton	MA	Email correspondence with Dr. Scott Brownstein about job posting on NEJM. Dr. Brownstein replies that they are looking for general cardiologist but willing to speak with Bala. Set up a time to talk	Job search docs_combined.pdf	415
9/28/2020	Park Nicollet Health Services	Minneapolis	MN	Applied for EP job in MN on Cardiology Careers	Job search docs_combined.pdf	433
9/28/2020	UPMC	Altoona	PA	Applied for EP position on HealthCareers	Job search docs_combined.pdf	447
10/1/2020	Baptist Health	Jacksonville	FL	Applied for EP job (medical director position) in FL through HealthCareers	Job search docs_combined.pdf	374
10/14/2020	Hopedale Cardiovascular Associates	Upton	MA	Gets email back from Dr. Scott Brownstein that they are moving forward with general cardiologist	Job search docs_combined.pdf	416
10/16/2020	Northwestern Medicine	Huntley	IL	Applied for EP job with Northwestern Medicine through Smart Recruiters	Job search docs_combined.pdf	426
10/16/2020	Catholic Health Services of Long Island	Roslyn	NY	Sent CV and cover letter to Tracee Thomson for EP position	Job search docs_combined.pdf	440
10/20/2020	Metro Health	Wyoming	MI	Bala sends email to Francis Marchlinski of UPenn Medicine about recommendation to Metro Health/Michigan position. Notes that she has appreciated her training from UPenn and that her side of the story with OHSU will come out.	Job search docs_combined.pdf	423
10/21/2020	UPMC	Altoona	PA	email correspondence with Yolanda Duncan about EP position/phone call with Dr. Sandeep Jain with UPMC	Job search docs_combined.pdf	441-445
10/23/2020	HCA Healthcare - North Carolina	Asheville	NC	Applied for EP job in Asheville again - this time through HealthCareers	Job search docs_combined.pdf	314
10/23/2020	Tenet Healthcare	Worcester	MA	Applied for EP job in MA through HealthCareers	Job search docs_combined.pdf	316
10/23/2020	Tri-City Cardiology	Phoenix	AZ	Applied for EP job in AZ through HealthCareers. Partnership track opportunity. Gets a response from Sarah Tucker, HR, about US citizenship and phone number a few days later.	Job search docs_combined.pdf	318-320
10/23/2020	Cape Cod Healthcare	East Dennis	MA	Applied for EP job in MA through HealthCareers	Job search docs_combined.pdf	375
10/23/2020	First Coast Cardiovascular Institute	Jacksonville	FL	Applied for EP job in FL through HealthCareers	Job search docs_combined.pdf	400
10/23/2020	Northwestern Medicine	Huntley	IL	Applied for EP job with Northwestern Medicine through HealthCareers	Job search docs_combined.pdf	427
10/27/2020	Andre Fremaux & Associates	Baton Rouge	LA	Applied for EP job through recruiter in Baton Rouge	Job search docs_combined.pdf	325

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
10/27/2020	PeaceHealth			Applied for EP job through PracticeMatch - undisclosed location in Pacific Northwest.	Job search docs_combined.pdf	327
10/27/2020	First Coast Cardiovascular Institute	Jacksonville	FL	Email to speak with Noor Naseemuddin about EP opportunity in Jacksonville	Job search docs_combined.pdf	404
10/30/2020	WakeMed	Raleigh	NC	Applied to EP job in NC	Job search docs_combined.pdf	329
11/1/2020	DocCafe	Syracuse	NY	Applied for EP job (teaching opportunity) on DocCafe in Syracuse area	Job search docs_combined.pdf	330
11/2/2020	Andre Fremaux & Associates		LA	Email correspondence about setting up site visit with Louisiana opportunity by the end of November/beginning of December	Job search docs_combined.pdf	369-370
11/5/2020	Guthrie Medical Group	Sayre	PA	Applied for EP job with Guthrie Medical Group and sent email to Krisi Van Tassel with CV and cover letter.	Job search docs_combined.pdf	332
11/5/2020	First Coast Cardiovascular Institute	Jacksonville	FL	Bala follows up on phone call with Noor about EP opportunity in Jacksonville	Job search docs_combined.pdf	403
11/6/2020	Tenet Healthcare	Birmingham	AL	Applied to EP job in Birmingham through HealthECareers	Job search docs_combined.pdf	333
11/6/2020	Catholic Health System	Buffalo	NY	Applied to EP job (medical director position) in Buffalo through HealthECareers	Job search docs_combined.pdf	335
11/6/2020	Dartmouth Hitchcock	Lebanon	NH	Applied to EP job in NH with Dartmouth again on HealthEcareers	Job search docs_combined.pdf	337
11/6/2020	Community Health Systems	Fort Wayne	IN	Applied to EP job in Indiana through HealthECareers	Job search docs_combined.pdf	339
11/6/2020	Guthrie Medical Group	Sayre	PA	Applied to EP job in PA through HealthECareers	Job search docs_combined.pdf	341
11/6/2020	Providence Medical Group	Olympia	WA	Applied to EP job in WA through HealthECareers	Job search docs_combined.pdf	343
11/6/2020	UNC Health	Caldwell County	NC	Applied to EP job in NC through HealthECareers	Job search docs_combined.pdf	351
11/6/2020	Tenet Healthcare	Worcester	MA	Applied for EP job in MA through HealthEcareers again	Job search docs_combined.pdf	353
11/6/2020	Ochsner Health	New Orleans	LA	Applied for EP job in New Orleans with Ochsner Health. Email same day from Bob Wieland, physician recruiter with Ochsner, for preliminary phone call.	Job search docs_combined.pdf	430-431
11/6/2020	Catholic Health Services of Long Island	Roslyn	NY	Applied to EP job in Long Island through HealthECareers	Job search docs_combined.pdf	438
11/10/2020	First Coast Cardiovascular Institute	Jacksonville	FL	Bala told they are moving forward with another candidate and no longer recruiting for the position	Job search docs_combined.pdf	402
11/18/2020	Northwestern Medicine	Huntley	IL	Email from Beth Walker, physician recruiter for NW Medicine, about reviewing CV and reaching back out	Job search docs_combined.pdf	429
11/19/2020	St. John Associates	Chicago	IL	Check in with Carmen May about job search and reached out about Chicago position. Bala replies that she hasn't heard back from them.	Job search docs_combined.pdf	496
11/20/2020	Cape Cod Healthcare	East Dennis	MA	Email correspondence with physician recruiter, Jolia Georges, about site visit details	Job search docs_combined.pdf	377-381

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
11/20/2020	Ochsner Health	New Orleans	LA	Email back from Ochsner that not the ideal match at this time	Job search docs_combined.pdf	432
11/20/2020	Park Nicollet Health Services	Minneapolis	MN	Email back from Park Nicollet that they have filled the position	Job search docs_combined.pdf	435
11/20/2020	WakeMed	Raleigh	NC	Email back that application is under review	Job search docs_combined.pdf	455
11/23/2020	Metro Health	Wyoming	MI	Email for onsite interview with Metro Health/Univ of Michigan from Morgan Lahey	Job search docs_combined.pdf	424
11/24/2020	UPMC	Altoona	PA	Email correspondence with Chris Gildea, medical staff development director, about EP position. Chris asks what she has been up to lately. Says that she has been looking/applying for a new opportunity since January 2020.	Job search docs_combined.pdf	449-453
11/25/2020	MaineHealth	Portland	ME	Applied for EP job in Maine through HealthECareers	Job search docs_combined.pdf	355
11/27/2020	Cape Cod Healthcare	East Dennis	MA	Email from Jolia that they are canceling onsite interview and moving forward with another candidate	Job search docs_combined.pdf	384
11/29/2020	Allegheny Health Network	Erie	PA	Applied for EP job in PA through HealthECareers	Job search docs_combined.pdf	357
11/29/2020	HCA Healthcare - Florida	Gainesville	FL	Applied for EP job in FL through HealthECareers	Job search docs_combined.pdf	359
11/29/2020	Watson Clinic	Lakeland	FL	Applied for EP job in FL through HealthECareers	Job search docs_combined.pdf	361
11/29/2020	Catholic Medical Center	Manchester	NH	Applied for EP job in NH through HealthECareers	Job search docs_combined.pdf	363
11/29/2020	St. Thomas Health Services	Murfreesboro	TN	Applied for EP job in TN through HealthECareers	Job search docs_combined.pdf	365
11/29/2020	B.E.L. & Associates	Pittsburgh	PA	Applied to EP job in Pittsburgh through HealthECareers	Job search docs_combined.pdf	372
11/29/2020	Mercy Clinic	St. Louis	MO	Applied for EP job in MO through HealthECareers	Job search docs_combined.pdf	417
11/30/2020	St. Thomas Health Services	Murfreesboro	TN	Email from Dr. Robert Peterson to set up a call	Job search docs_combined.pdf	517
12/1/2020	Mercy Clinic	St. Louis	MO	Gets email back from Joan Humphries to set up call	Job search docs_combined.pdf	419-420
12/2/2020	HCA Healthcare			General phone call with Amber Holiman about EP opportunities in Southeast	Job search docs_combined.pdf	412
12/2/2020	Northern Light Health	Bangor	ME	Applied to EP job in Maine on Heart Rhythm Society	Job search docs_combined.pdf	466
12/2/2020	Staff Care	Gettysburg	PA	Applied to EP job with Staff Care on Cardiology Careers	Job search docs_combined.pdf	504
12/2/2020	Guthrie Medical Group	Sayre	PA	Applied for EP job with Guthrie again	Job search docs_combined.pdf	538-540
12/2/2020	UPMC Susquehanna	Williamsport	PA	Applied for EP job in PA through Cardiology Careers	Job search docs_combined.pdf	568
12/3/2020	Cape Cod Healthcare	Hyannis	MA	Site visit itinerary for Cape Cod HC Dec 3 and Dec 4	Job search docs_combined.pdf	371
12/3/2020	Northern Light Health	Bangor	ME	Set up call to speak with Gavin Higgins, physician recruiter, about EP position in Maine	Job search docs_combined.pdf	468-469

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
12/3/2020	Franciscan Physician Network	Indianapolis	IN	Sent CV and cover letter to Danielle Aschenbener of Franciscan Physician Network	Job search docs_combined.pdf	502
12/3/2020	Providence Southwest Washington	Olympia	WA	Email from Sarah Ledbetter about EP call	Job search docs_combined.pdf	508
12/3/2020	Presbyterian Healthcare Services	Albuquerque	NM	Applied for EP job in NM	Job search docs_combined.pdf	520-524
12/3/2020	UPMC	Altoona	PA	Email back from Christine Gildea, physician recruiter, that they are interviewing other candidates and pausing the rest of interviews	Job search docs_combined.pdf	562
12/4/2020	Allegheny Health Network	Erie	PA	Set up phone call to speak with Michelle Holden on from AHN on 12/7 about EP position	Job search docs_combined.pdf	458-460
12/7/2020	Northern Light Health	Bangor	ME	Set up call to speak with Dr. Chae Choi with Northern Light Health	Job search docs_combined.pdf	470
12/7/2020	Presbyterian Healthcare Services	Albuquerque	NM	Set up phone call with Jack Lawit of PHS to talk about EP position on 12/11.	Job search docs_combined.pdf	526-527
12/11/2020	Central Maine Healthcare	Lewiston	ME	Email correspondence for Phone Interview	Job search docs_combined.pdf	493-495
12/13/2020	Arizona Heart Arrhythmia Associates	Phoenix	AZ	Applied to EP job on Indeed	Job search docs_combined.pdf	464
12/13/2020	UNC Health	Chapel Hill	NC	Applied for EP faculty position with UNC Health	Job search docs_combined.pdf	560
12/14/2020	Northern Light Health	Bangor	ME	Email correspondence with Gavin Higgins about following Zoom Interview. Follows up again because she has not heard back on 12/24.	Job search docs_combined.pdf	474-475
12/16/2020	Presbyterian Healthcare Services	Albuquerque	NM	Email from Jack Lawit that they are moving forward with other candidate	Job search docs_combined.pdf	530 & 537
12/17/2020	HCA Healthcare			Set up call with Dr. Steven Manoukian, VP of Cardiovascular Services at HCA Healthcare for 1/7.	Job search docs_combined.pdf	506
12/24/2020	Carilion Clinic	Roanoke	VA	Applied for EP job in VA on Cardiology Careers	Job search docs_combined.pdf	488
12/24/2020	Cleveland Clinic	Cleveland	OH	Applied to EP position in OH through Cardiology Careers	Job search docs_combined.pdf	500
12/24/2020	Trinity Health	Livonia	MI	Applied for EP job in MI on Cardiology Careers	Job search docs_combined.pdf	511
12/24/2020	undisclosed	Miami	FL	Applied for EP job in Miami FL	Job search docs_combined.pdf	515
12/24/2020	Toledo Cardiology Consultants	Toledo	OH	Applied for EP job in OH through Cardiology Centers	Job search docs_combined.pdf	542
12/24/2020	CompHealth	Tucson	AZ	Applied for EP job in AZ through Cardiology Centers	Job search docs_combined.pdf	546
12/24/2020	Tufts Medical Center	Boston	MA	Applied to EP job with Tufts again	Job search docs_combined.pdf	550
12/24/2020	United Health Services	Binghampton	NY	Applied for EP job in NY on Cardiology Careers	Job search docs_combined.pdf	554

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
1/4/2021	Northern Light Health	Bangor	ME	Email from Dr. Chae Choi that they are not proceeding with Zoom interviews. Need someone who can participate in Echo/Nuclear study interpretations. Gavin was trying to set up a date to schedule interview beforehand.	Job search docs_combined.pdf	572-577
1/6/2021	Guthrie Medical Group	Sayre	PA	Reached out to Krisi Van Tassel again about Guthrie position. Sent CV and cover letter.	Job search docs_combined.pdf	618
1/7/2021	Bayview Physicians Group	Norfolk	VA	Applied and sent email with CV and cover letter for EP job in VA	Job search docs_combined.pdf	578-580
1/7/2021	Northwestern Medicine	Huntley	IL	Reached out to Beth Walker of NWM about EP position	Job search docs_combined.pdf	632-635
1/7/2021	Providence Medical Group	Olympia	WA	Reached out to Sarah Ledbetter again about Olympia EP position	Job search docs_combined.pdf	653-655
1/12/2021	CompHealth	Cedar Rapids	IA	Applied to EP job in Iowa on Cardiology Careers	Job search docs_combined.pdf	592
1/12/2021	CompHealth	Des Moines	IA	Applied to IA job on Cardiology Careers	Job search docs_combined.pdf	602
1/12/2021	Community Health Systems	Fort Wayne	IN	Applied for EP job in Fort Wayne again	Job search docs_combined.pdf	609-610
1/12/2021	Catholic Medical Center	Manchester	NH	Applied for EP position with CMC again	Job search docs_combined.pdf	619
1/12/2021	Universal Health Services	McAllen	TX	Applied to EP position in South TX through Cardiology Careers	Job search docs_combined.pdf	621-622
1/12/2021	Coastal Cardiology	San Luis Obispo	CA	Applied for EP job in CA on HealthECareers. Also sent CV and cover letter via email.	Job search docs_combined.pdf	660-663
1/12/2021	Trinity Health	Sioux City	IA	Applied for EP job in IA through HealthECareers. Also sent CV and cover letter via email	Job search docs_combined.pdf	666-667
1/12/2021	Tenet Healthcare	Worcester	MA	Applied to EP job in MA through Cardiology Careers	Job search docs_combined.pdf	680
1/14/2021	Carent Cardiovascular	Manassas	VA	Applied to job through Heart Rhythm Society. Sent email to K Powell at Carent too with CV and cover letter.	Job search docs_combined.pdf	682-683
1/15/2021	Hampshire Cardiology Associates	Northampton	MA	Applied to EP job in Maine through Indeed	Job search docs_combined.pdf	627-631
1/15/2021	Advent Health	Orlando	FL	Applied to EP job in FL through Indeed	Job search docs_combined.pdf	636-640
1/15/2021	UT Health	Houston	TX	Applied to EP job (assistant professor) in Houston through Indeed	Job search docs_combined.pdf	669-672
1/18/2021	Carilion Clinic	Roanoke	VA	Follow up with David Sane about references - receives email that they are moving in another direction	Job search docs_combined.pdf	587
1/19/2021	Catholic Health System	Buffalo	NY	Applied for EP job with CHS in Buffalo	Job search docs_combined.pdf	583-586
1/19/2021	Essentia Health	Fargo	ND	Applied to ND job on Cardiology Careers	Job search docs_combined.pdf	604
1/19/2021	Bon Secours Mercy Health	Paducah	KY	Applied to job in KY on HealthECareers	Job search docs_combined.pdf	642-647
1/19/2021	Palm Beach Cardiology Center	Riviera Beach	FL	Applied to EP job in FL through HealthECareers	Job search docs_combined.pdf	648-650

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
1/19/2021	Zavaro Cardiovascular Institute	San Diego	CA	Applied to EP position in San Diego and reached out to Dr. Zavaro	Job search docs_combined.pdf	656-659
1/19/2021	WVU School of Medicine	Morgantown	WV	Applied for EP job (Chief of Cardiology) in WV through HealthECareers	Job search docs_combined.pdf	675-678
1/21/2021	CHI Health	Lincoln	NE	Applied to EP job in NE	Job search docs_combined.pdf	595-598
1/21/2021		Davenport	IA	Applied to IA job on Heart Rhythm Society job board	Job search docs_combined.pdf	600
1/21/2021	Jackson Physician Search		NE	Sent email to Dan Morton about EP position (Medical Director) 2 hours away from Lincoln, NE	Job search docs_combined.pdf	624-625
1/27/2021	Carilion Clinic	Roanoke	VA	Email from Merritt Hawkins recruiter that the candidate that they moved forward with did not accept and the position is back open	Job search docs_combined.pdf	588-591
2/2/2021	Memorial Sloan Kettering Cancer Center	New York	NY	Applied to Cardio-Oncology clinical research fellowship. Got email back that they are done recruiting for 2021 and will be opening the next wave in Sept 2021.	Job search docs_combined.pdf	684-685
6/12/2021	Tufts Medical Center	Boston	MA	Applied to EP job with Tufts again	Job search docs_combined.pdf	687
6/12/2021	CompHealth	Seattle	WA	Applied to Locums EP job in Seattle	Job search docs_combined.pdf	689
6/12/2021	Trinity Health	Athens	GA	Applied to EP job in GA through Cardiology Centers. Followed up on 6/30 about the position.	Job search docs_combined.pdf	690
6/30/2021	Rush University	Chicago	IL	Emailed to check on faculty Rush EP position	Job search docs_combined.pdf	692
7/1/2021	UT Health	Houston	TX	Got email that UT Health is moving forward with other candidates for assistant professor EP position	Job search docs_combined.pdf	693
7/12/2021	Piedmont Healthcare	Fayetteville	GA	Reached out to Dr. Nimish Dhruba about EP position	Job search docs_combined.pdf	700-701
7/15/2021	Yale New Haven Health	Trumbull	CT	Applied for EP position with Yale through NEJM	Job search docs_combined.pdf	694-697
7/15/2021			IN	Applied to EP Locums position in Indiana	Job search docs_combined.pdf	698-699
7/15/2021			MN	Applied for EP Locums position in Minnesota	Job search docs_combined.pdf	702
7/15/2021	CompHealth			Kara Pape, physician recruiter, asking for CV for 3 positions they discussed	Job search docs_combined.pdf	704-705
7/16/2021	Phoebe Putney Memorial Hospital	Albany	GA	Email from Kara Pape of CompHealth about presentation to PPMH in Albany about credentialing for Locums position. Kara also wanted to present to other positions in MN and SD, but could not present to MN without references from Bala which she declined to provide.	Job search docs_combined.pdf	706
9/14/2021	Rush University	Chicago	IL	Email from Rose Sprinkle, Rush recruiter, about virtual interview set for 10/7.	Job search docs_combined.pdf	711
10/8/2021	Heart and Vascular Care	Atlanta	GA	Applied for EP job in Atlanta on Cardiology Careers	Job search docs_combined.pdf	718

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
10/20/2021	Arlington Healthcare	Arlington Heights	IL	Email to Nicole Skertich of Arlington Healthcare about EP position. Sent CV and cover letter, but disclosed she did not have expertise in laser lead extraction as required.	Job search docs_combined.pdf	728-729
10/20/2021	Duly Health and Care	Naperville	IL	Sent CV and cover letter to Madeline Mutz for Duly EP position	Job search docs_combined.pdf	731-732
11/7/2021	CVG Physicians Group	Lawrenceville	GA	Applied to EP job in GA on HealthECareers	Job search docs_combined.pdf	733
11/7/2021	Duke Cardiology	Lumberton	NC	Applied for EP job with DukeHealth again on PracticeMatch	Job search docs_combined.pdf	734
11/7/2021	University of Minnesota Physicians	St Paul	MN	Applied for EP job in MN on Cardiology Careers	Job search docs_combined.pdf	736
11/7/2021	Northwestern Medicine	Chicago	IL	Applied to EP job with NWM again	Job search docs_combined.pdf	737
11/8/2021	Centra Medical Group	Lynchburg	VA	Applied for EP job in VA on Cardiology Careers	Job search docs_combined.pdf	738
11/13/2021	Trinity Health	Hartford	CT	Applied for EP job in CT on Cardiology Careers	Job search docs_combined.pdf	739
11/13/2021	Umass Memorial Health	Worcester	MA	Applied for EP faculty position on Cardiology Careers with recruiting firm Cross Country Search	Job search docs_combined.pdf	740
11/18/2021	Umass Memorial Health	Worcester	MA	Sent CV and cover letter to Selena Dickherber from Cross Country Search	Job search docs_combined.pdf	741-742
11/22/2021	MedStar Heart and Vascular	Baltimore	MD	Applied for EP job in MD on Cardiology Careers	Job search docs_combined.pdf	744
11/25/2021	WVU Heart and Vascular	Morgantown	WV	Applied to EP job in WV again; Chief of Cardiology position.	Job search docs_combined.pdf	745
11/25/2021	Emory Healthcare	Atlanta	GA	Emailed Kelly Ruden from Emory about potential EP positions. Notes in the email that she is from GA and looking to move closer to home.	Job search docs_combined.pdf	746
12/1/2021	Baycare Medical Group	Tampa	FL	Email from Janine Bryant at Baycare about scheduling a call for EP position	Job search docs_combined.pdf	747
12/10/2021	St. John Associates			Set up a time to talk to Carmen May, physician recruiting firm, about some opportunities (locations not discussed).	Job search docs_combined.pdf	749
12/29/2021	Morehouse School of Medicine	Atlanta	GA	Sends email to Dr. Onwuanyi about EP faculty position. Notes that she is from Georgia and looking to move closer to home.	Job search docs_combined.pdf	750
1/4/2022	Mayo Clinic			Applied to Mayo Clinic EP	Job search docs_combined.pdf	752
1/8/2022	MedStar Heart and Vascular	Baltimore	MD	Email back from Dr. Glenn Meininger that they have filled EP position	Job search docs_combined.pdf	754
1/22/2022	Kaiser Permanente Mid-Atlantic	McLean	VA	Applied for EP position in VA through Cardiology Careers	Job search docs_combined.pdf	756
1/22/2022	University of Miami Uhealth	Miami	FL	Applied for EP job (Director of Electrophysiology lab) in Miami through Cardiology Careers	Job search docs_combined.pdf	757
1/22/2022	Northwestern Medicine	Chicago	IL	Applied to EP job with NWM again	Job search docs_combined.pdf	758
1/22/2022	Tufts Medical Center	Boston	MA	Applied to EP job with Tufts again	Job search docs_combined.pdf	759

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
2/3/2022	University of Miami Uhealth	Miami	FL	Email that application is under review for Miami	Job search docs_combined.pdf	760
2/7/2022	Kadlec Regional Medical Center	Tri Cities	WA	Sets up call with Heather Swayze, firm recruiter, about Providence EP opp in WA	Job search docs_combined.pdf	761
2/8/2022	University of Miami Uhealth	Miami	FL	Preliminary call with Dr. Mitrani from Miami	Job search docs_combined.pdf	763
3/14/2022	Duly Health and Care	Naperville	IL	Bala spoke with Madeline Mutz from Duly about EP position. Madeline provides more details/benefits in follow up email	Job search docs_combined.pdf	764
3/28/2022	Riverside Heart and Vascular Institute	Kankakee	IL	Outreach from Yvonne Burnett about EP position in Chicago area	Job search docs_combined.pdf	765
4/10/2022	Weatherby Healthcare	Seattle	WA	Applied to Locums EP job in WA. Receives reply email same day from Megan McLamb from Weatherby Healthcare about this job posting	Job search docs_combined.pdf	767-770
4/14/2022	Albany Medical Center	Albany	NY	Email from Valerie D'Aloia about setting up call about faculty position.	Job search docs_combined.pdf	779
4/20/2022	Weatherby Healthcare	Seattle	WA	Bala asks to be presented to Seattle locums job and can be there for 6 months or longer. Presented another opportunity in Marquette, MI.	Job search docs_combined.pdf	774-776
4/20/2022	University of South Florida	Tampa	FL	Applied to EP position with USF	Job search docs_combined.pdf	781
4/26/2022	CompHealth	Duluth	MN	Bala asks to be presented to permanent opportunities in Duluth, Green Bay, and Idaho. Notes she does not read Echos.	Job search docs_combined.pdf	782-788
4/26/2022	Merritt Hawkins	Cleveland	OH	Applied for EP job in OH through Cardiology Centers	Job search docs_combined.pdf	789
4/27/2022	Hayes Locums		MI	Sent CV and cover letter to Amy Eichelberg from Hayes Locums about an opp in MI	Job search docs_combined.pdf	790
5/2/2022	The Medicus Firm		NY	Sent CV and cover letter to Brandon Gregory from recruiting firm about update NY opp	Job search docs_combined.pdf	794
5/2/2022	University of Wisconsin	Madison	WI	Sends email about academic position, mentioning lawsuit and her interest in WI position. Says she has not spoken out much about being "cancelled."	Job search docs_combined.pdf	796-797
5/4/2022	Prairie Cardiovascular Consultants	Springfield	IL	Email from Polly Pierce with HSHS about EP conversation in IL	Job search docs_combined.pdf	799
5/4/2022	Cardiology Consultants of Fredericksburg	Fredericksburg	VA	Set up phone meeting with Cardiology Practice in VA	Job search docs_combined.pdf	801-802
5/4/2022	Merritt Hawkins	Springfield	MA	Got an email from recruiter at MH about permanent opp in Springfield MA. Set up call to talk	Job search docs_combined.pdf	803-804
5/6/2022	WVU Medicine	Morgantown	WV	Reached out to Erin Mills from WVU about academic EP position	Job search docs_combined.pdf	804-807
5/6/2022	Community Health Systems	Wilkes Barre	PA	Email correspondence with Elizabeth Hemping, CHS recruiter, fill out some questions about what she's looking for	Job search docs_combined.pdf	808-809
5/6/2022	Cleveland Clinic	Akron	OH	Applied to EP job in OH on Cardiology Careers	Job search docs_combined.pdf	810

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
5/6/2022	Great Lakes Cardiovascular Services	Buffalo	NY	set up call with chief of Cardiology to discuss EP position	Job search docs_combined.pdf	811
5/6/2022	Ascension St Vincent's	Birmingham	AL	Email from Rebecca Blythe at Ascension about EP opening	Job search docs_combined.pdf	812-813
5/8/2022	Britt Medical	Syracuse	NY	Got an email about EP position in Syracuse and reached out to recruiting firm for more details	Job search docs_combined.pdf	814
5/9/2022	Case Western Reserve University	Cleveland	OH	Texts with Dr Arruda about call for OH Academic position	Job search docs_combined.pdf	816-818
5/10/2022	Augusta University	Augusta	GA	Email correspondence with Sherry Brown about on site interview with AU	Job search docs_combined.pdf	819
5/12/2022	University of Buffalo Buffalo		NY	Bala sent email to Anne Curtis about EP position mentioning her lawsuit and being "cancelled from the profession".	Job search docs_combined.pdf	821-822
5/15/2022	Riverside Heart and Vascular Institute	Kankakee	IL	Set up time to speak with Yvonne Burnett at Riverside about EP position	Job search docs_combined.pdf	823
5/15/2022	Ascension MI		MI	Hayes Locums presented Bala for Locums position in MI	Job search docs_combined.pdf	825-827
5/19/2022	UH Hospitals	Cleveland	OH	Bala sent follow up email for references	Job search docs_combined.pdf	830
5/20/2022	Medicus Firm	g	NY	Sent email to Brandon Gregory about upstate NY EP job	Job search docs_combined.pdf	833
5/31/2022	Ballad Health	Johnson City	TN	Applied to EP job in TN on Cardiology Careers	Job search docs_combined.pdf	837
5/31/2022	SSM Health	Madison	WI	Applied to EP job in WI on Cardiology Careers	Job search docs_combined.pdf	838
6/2/2022	Ascension MI		MI	Got email from Amy Eichelberg, Hayes Locums, that she did not hear back from Michigan opp yet about moving forward	Job search docs_combined.pdf	839
6/4/2022	Merritt Hawkins/UH Hospitals	Cleveland	OH	Email from MH recruiter Bhavini that they are going in a different direction. Bala replies mentioning her lawsuit.	Job search docs_combined.pdf	843
6/10/2022	Citrus Cardiology Consultants	The Villages	FL	Site visit set up for FL cardiology practice	Job search docs_combined.pdf	846-847
6/14/2022	First Coast Cardiovascular Institute	Jacksonville	FL	Applied to EP job in FL on HealthECareers	Job search docs_combined.pdf	848
6/14/2022	University of Louisville Health	Louisville	KY	Applied to EP job in KY on Cardiology Careers	Job search docs_combined.pdf	849
6/14/2022	Jefferson Health	Philadelphia	PA	Applied to EP job (faculty position) in PA on Heart Rhythm Society	Job search docs_combined.pdf	850
6/22/2022	Novant Health	Charlotte	NC	Applied for EP job in NC on Cardiology Careers	Job search docs_combined.pdf	851
8/14/2022	National Health Resources	Atlanta	GA	Applied for EP job in GA on HealthECareers	Job search docs_combined.pdf	852
8/14/2022	Jackson Physician Search	Atlanta	GA	Applied for EP job in GA on HealthECareers	Job search docs_combined.pdf	853
8/16/2022	UNC Health	Lumberton	NC	Got an email from Joe Butler, recruiter for UNC, about what she's looking for lately in her searches	Job search docs_combined.pdf	854

Dr. Rupa Bala v. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

### Exhibit I—Bala Job Search Timeline

Date	Entity	City	State	Activity	Source	Page Number(s)
8/22/2022	Jackson Physician Search	Atlanta	GA	Bala got email that Atlanta cardiology opportunity can't move forward with her candidacy as it would be difficult to get the overall system to buy into moving forward with lawsuit.	Job search docs_combined.pdf	855
8/24/2022	UNC Health	Lumberton	NC	Email correspondence with Joe Butler about site visit on 8/31. He follows up with 2022 benefits packet on 8/29.	Job search docs_combined.pdf	863-866
9/14/2022	St. John Associates	Carrollton	GA	Email correspondence with Shawn Williams of SJA about EP jobs in GA	Job search docs_combined.pdf	872-874
11/7/2022	St Marys Medical Center	Huntington	WV	Bala receives email that St Marys visit is canceled due to candidate already accepting	Job search docs_combined.pdf	845

Dr. Rupa Bala vs. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

**Exhibit II - Advertised Electrophysiology Jobs as of October 2023**

Job Listing		Organization	City	State	Academic	Electrophysiology	Part or Full
Site(s)	Job Posting Title					Only	Time
PracticeMatch, PracticeLink	Cardiac EP Opportunity with Established Private Practice in Shelby County, AL	Shelby Baptist Medical Center, Alabaster	Alabaster	AL	No	Yes	Full Time
PracticeLink	Cardiology - Electrophysiology Physician Job with Ascension in Birmingham, AL	St. Vincent's Hospital - Birmingham, AL	Birmingham	AL	No	Yes	Full Time
PracticeMatch, PracticeLink	Electrophysiologist Opportunity 82 Miles from Panama City Beach	Flowers Hospital	Dothan	AL	No	Yes	Full Time
PracticeMatch, PracticeLink	EP Cardiology Opening Near Huntsville, AL   Join Large, Busy Practice	Tennessee Valley Cardiovascular Center/North Alabama Medical Center	Florence	AL	Yes	Yes	Full Time
PracticeMatch	Electrophysiologist Needed Little Rock, Arkansas	Arkansas Cardiology/Baptist Health Medical Center	Little Rock	AR	No	Yes	Full Time
PracticeMatch, PracticeLink	Electrophysiology Opportunity in Little Rock, Arkansas	CHI - St. Vincent Health System	Little Rock	AR	No	Yes	Full Time
PracticeMatch, PracticeLink	Physician - Electrophysiologist - Rogers, AR	Mercy Cardiology	Rogers	AR	Yes	Yes	Full Time
HealthECareers, PracticeLink	Physician - Clinical Cardiac Electrophysiology	Community Health Systems/Northwest Medical Center	Springdale	AR	No	Yes	Full Time
PracticeMatch, PracticeLink	100% Electrophysiology Cardiologist Position in Northwestern, AZ	Havasu Regional Medical Center	Lake Havasu City	AZ	No	Yes	Full Time
PracticeLink	Electrophysiologist -for Cardiovascular Group- Mesa, AZ Area	Steward Healthcare/Mountain Vista Medical Center	Mesa	AZ	No	Yes	Full Time
PracticeLink	Join the premier EP group in beautiful Phoenix, AZ	Arizona Heart Arrhythmia Associates	Phoenix	AZ	No	Yes	Full Time
PracticeMatch, PracticeLink	Academic Electrophysiologist in Sunny Phoenix, Arizona	Banner University Medical Group	Phoenix	AZ	Yes	Yes	Full Time
PracticeMatch	Phoenix, AZ Based Electrophysiologist	Cardiovascular Consultants, LTD	Phoenix	AZ	No	Yes	Full Time
PracticeMatch	Electrophysiology Cardiologist	St. Joseph's Hospital and Medical Center - Arizona Heart Rhythm Center	Phoenix	AZ	No	Yes	Full Time
PracticeMatch	Electrophysiologist - Partnership & Equity Opportunity (J1 & H1 Available)	Southwest Cardiovascular Associates	Yuma	AZ	No	Yes	Full Time
PracticeMatch, PracticeLink	Electrophysiology Opportunity with Established Private Practice in California's Sunny Central Valley	Doctors Medical Center of Modesto	Modesto	CA	No	Yes	Full Time
HealthECareers	Electrophysiologist BC/BE	Sutter East Bay Medical Group	Oakland	CA	No	No	Full Time
PracticeMatch, PracticeLink	Electrophysiology Opportunity in Riverside, CA	Riverside Community Hospital	Riverside	CA	Yes	Yes	Full Time
PracticeLink	Electrophysiologist	Providence Medical Associates	San Fernando Valley	CA	No	Yes	Full Time

Dr. Rupa Bala vs. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

**Exhibit II - Advertised Electrophysiology Jobs as of October 2023**

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Site(s)	Job Posting Title					Only	Time
HealthCareers	Cardiology - Electrophysiology - San Jose 2023	Palo Alto Foundation Medical Group	San Jose	CA	No	Yes	Full Time
HealthCareers, PracticeMatch	Cardiology Cardiac Electrophysiology	Kaiser Permanente Northern California	Santa Clara	CA	No	Yes	Full Time
HealthCareers, PracticeLink	Electrophysiology Cardiologist- St. Helena	Adventist Health St. Helena	St. Helena	CA	No	Yes	Full Time
PracticeLink	Electrophysiology opportunity in beautiful Temecula, CA	Temecula Valley Hospital	Temecula	CA	No	Yes	Full Time
PracticeLink	EP Cardiologist Needed in Central California!	Kaweah Health Medical Center	Visalia	CA	No	Yes	Full Time
HealthCareers	EP Cardiology   Central California   Private Practice   1 Mill Income Potential	(not specified)	(not specified)	CA	No	Yes	Full Time
PracticeLink	Seeking Fellowship Trained BC/BE Cardiac Electrophysiologist for Wonderful Opportunity with VA Eastern Colorado Health Care System, Aurora (Denver) CO	VA Eastern Colorado Health Care System (VAECHCS)	Aurora	CO	Yes	Yes	Full Time
PracticeMatch, NEJM	Electrophysiology Physician	Denver Health	Denver	CO	Yes	Yes	Full Time
PracticeMatch	Seeking Fellowship Trained BC/BE Cardiac Electrophysiologist for Wonderful Opportunity with the VA Eastern Colorado Health Care System in Aurora (Denver) CO	Rocky Mountain Regional VA Medical Center	Denver	CO	Yes	Yes	Full Time
HealthCareers, NEJM	Cardiac Electrophysiologist	Hartford Healthcare	Hartford	CT	Yes	Yes	Full Time
PracticeMatch, PracticeLink, NEJM	Cardiac Electrophysiology Opportunity	Trinity Health of New England Medical Group	Hartford	CT	Yes	Yes	Full Time
HealthCareers	Electrophysiologist - Daytona Beach, FL	Cardiovascular Associates of America	Daytona Beach	FL	No	Yes	Full Time
PracticeMatch, PracticeLink	Palm Beach Health Network Physician Group - Employed Electrophysiology Opportunity in a Premier Coastal Location - Delray Beach, FLA	Tenet/Delray Medical Center	Delray Beach	FL	No	Yes	Full Time
PracticeMatch, PracticeLink	EP Cardiologist Opportunity in Fort Walton Beach, Florida	HCA Florida Fort Walton-Destin Hospital	Fort Walton Beach	FL	No	Yes	Full Time
PracticeLink, NEJM	Electrophysiology Cardiologist Faculty Opportunity with the University of Florida	University of Florida Dept of Medicine	Gainesville	FL	Yes	Yes	Full Time
PracticeMatch, PracticeLink	Electrophysiologist (EP) Physician in Largo, Florida	HCA Florida Largo Hospital	Largo	FL	Yes	Yes	Full Time
HealthCareers, PracticeLink	Physician, Cardiology EP	Ascension Florida/Ascension Sacred Heart	Miramar Beach	FL	Yes	Yes	Full Time

Dr. Rupa Bala vs. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

**Exhibit II - Advertised Electrophysiology Jobs as of October 2023**

Job Listing	Site(s)	Job Posting Title	Organization	City	State	Academic	Electrophysiology Only	Part or Full Time
PracticeMatch		Electrophysiology Physician - AdventHealth Apopka, Florida	AdventHealth Medical Group	Orlando	FL	No	Yes	Full Time
PracticeMatch, PracticeLink		Electrophysiology - AdventHealth Celebration, Florida	AdventHealth Medical Group	Orlando	FL	No	Yes	Full Time
PracticeMatch, PracticeLink		Electrophysiology Cardiologist Opportunity in Pensacola, Florida	HCA Florida West Hospital	Pensacola	FL	No	Yes	Full Time
PracticeLink		Eletrophysiologist Wanted for Busy Practice on East Coast of Central FL	Rockledge Regional Medical Center	Rockledge	FL	No	Yes	Full Time
PracticeLink		AdventHealth West Florida Ambulatory Services Sebring, FL 33872	AdventHealth Sebring	Sebring	FL	No	Yes	Full Time
NEJM, Medicus Firm		Cardiac EP Physician - Florida Metro	(not specified)	Tallahassee	FL	No	Yes	Full Time
PracticeMatch, PracticeLink		Electrophysiology- AdventHealth Tampa	AdventHealth Tampa	Tampa	FL	No	Yes	Full Time
PracticeMatch		Electrophysiologist - Tampa, FL	Bay Area Cardiology Associates	Tampa	FL	No	Yes	Full Time
PracticeLink, NEJM		Join Our Cardiovascular Journey: Electrophysiology Cardiologist Opportunities Throughout the Tampa Bay Area!	BayCare Medical Group / BayCare Health System	Tampa	FL	No	Yes	Full Time
HealthECareers		Electrophysiologist - Tampa, FL	Cardiovascular Associates of America	Tampa	FL	No	Yes	Full Time
HealthECareers		Electrophysiologist	(not specified)	Tampa	FL	No	Yes	Full Time
PracticeLink		Electrophysiologist Opening in Sunny Central Florida	Cardiac and Vascular Consultants MD, PA	The Villages	FL	No	Yes	Full Time
PracticeLink		Palm Beach Health Network Physician Group - Employed Electrophysiology Opportunity in West Palm Beach, Florida	Good Samaritan Medical Center	West Palm Beach	FL	No	Yes	Full Time
HealthECareers		Cardiology - Electrophysiology Opportunity	Trinity Health/St. Marys Health Care	Athens	GA	Yes	Yes	Full Time
HealthECareers, PracticeLink		Electrophysiology Cardiologist	Piedmont Healthcare	Atlanta	GA	No	Yes	Full Time and PRN
HealthECareers, PracticeLink		Electrophysiology Cardiologist Opportunity in Augusta, Georgia	HCA Healthcare/Doctors Hospital of Augusta	Augusta	GA	No	Yes	Full Time
PracticeLink, AMN Healthcare		EP Cardiology Opportunity with Tanner Health System just west of Atlanta, GA	Tanner Medical Center	Carrollton	GA	No	Yes	Full Time
PracticeLink		Fantastic new EP opportunity 45 miles NE of Atlanta!	Georgia Heart Institute	Gainesville	GA	No	Yes	Full Time
PracticeMatch		Electrophysiologist - Greater Atlanta	Heart & Vascular Care	Johns Creek	GA	No	No	Full Time
PracticeMatch		Electrophysiologist in Thomasville, GA	Archbold Memorial	Thomasville	GA	No	Yes	Full Time

Dr. Rupa Bala vs. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

**Exhibit II - Advertised Electrophysiology Jobs as of October 2023**

Job Listing	Site(s)	Job Posting Title	Organization	City	State	Academic	Electrophysiology Only	Part or Full Time
PracticeMatch		Electrophysiologist Needed   Georgia-Florida Line College Town Near Amelia Island-Jax Beach	South Georgia Medical Center	Valdosta	GA	No	Yes	Full Time
PracticeMatch		Electrophysiologist - Partnership Track (J1 & H1 Available)	Cardiovascular Medicine	Davenport	IA	No	Yes	Full Time
HealthECareers, PracticeMatch		Cardiology - Electrophysiology Opportunity	Trinity Health/Saint Alphonsus Medical Group	Boise	ID	No	Yes	Full Time
PracticeMatch, PracticeLink		Electrophysiology Opportunity in Idaho Falls, ID	Eastern Idaho Regional Medical Center	Idaho Falls	ID	No	Yes	Full Time
HealthECareers, PracticeLink		Employed EP Cardiology Opening   Portneuf Heart & Vascular Institute   Pocatello, ID- Near Idaho Falls	Portneuf Medical Center	Pocatello	ID	Yes	Yes	Full Time
PracticeMatch		Electrophysiologist - Partnership Track (J1 & H1 Available)	Cardiovascular Medicine	Moline	IL	No	Yes	Full Time
HealthECareers PracticeMatch		Electrophysiologist Cardiologist Fantastic Opportunity with an Excellent Referral System :Cardiology - Electrophysiology	Heart Care Centers of Illinois Mercy Health	Palos Park Rockford	IL	No Yes	Yes Yes	Full Time Full Time
PracticeMatch		Cardiology Electrophysiologist - Springfield, IL	Springfield Clinic	Springfield	IL	Yes	Yes	Full Time
NEJM		Cardiology, Electrophysiologist	IU Health	Avon	IN	No	Yes	Full Time
PracticeMatch, PracticeLink		Cardiac Electrophysiologist to join thriving practice in Indiana	IU Health	Carmel	IN	Yes	Yes	Full Time
HealthECareers, PracticeMatch, PracticeLink		Cardiac Electrophysiologist	Ascension Indiana St Vincent	Evansville	IN	No	Yes	Full Time
PracticeLink		Electrophysiologist	Deaconess Health System	Evansville	IN	No	Yes	Full Time
HealthECareers, PracticeLink		Physician - Clinical Cardiac Electrophysiology	Community Health Systems/Lutheran Hospital	Fort Wayne	IN	No	Yes	Full Time
HealthECareers, PracticeMatch		Physician (Cardiology Electrophysiology)	Franciscan Physician Network/Indiana Heart Physicians	Indianapolis	IN	No	Yes	Full Time
HealthECareers, PracticeMatch		Physician - Clinical Cardiac Electrophysiology	Community Health Systems/Northwest Health	Valparaiso	IN	No	Yes	Full Time
HealthECareers		Physician-Electrophysiology	Ascension Kansas	Wichita	KS	Yes	Yes	Full Time
PracticeMatch, PracticeLink		Electrophysiology in Wichita, KS	Ascension Medical Group Via Christi	Wichita	KS	Yes	Yes	Full Time
PracticeMatch, PracticeLink		Cardiology - Electrophysiology - Louisville, KY - Up to \$200,000 in recruiting incentives	Baptist Health Louisville Hospital	Louisville	KY	No	Yes	Full Time
PracticeMatch, PracticeLink		Cardiology (Electrophysiology) - Paducah, Kentucky - Up to \$200,000 in recruiting incentives	Baptist Health Paducah Hospital	Paducah	KY	No	Yes	Full Time
HealthECareers		Physician- Cardiac Electrophysiologist	CHRISTUS Health	Alexandria	LA	No	Yes	Full Time

Dr. Rupa Bala vs. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

**Exhibit II - Advertised Electrophysiology Jobs as of October 2023**

Job Listing	Site(s)	Job Posting Title	Organization	City	State	Academic	Electrophysiology Only	Part or Full Time
PracticeMatch, PracticeLink		Electrophysiologist Opportunity in Central Louisiana	Rapides Regional Medical Center	Alexandria	LA	No	Yes	Full Time
HealthECareers, PracticeMatch		Electrophysiology - VT Specialist	Ochsner Health	New Orleans	LA	Yes	Yes	Full Time
PracticeMatch		Electrophysiology - Section Head in New Orleans	Ochsner Health	New Orleans	LA	Yes	Yes	Full Time
HealthECareers		Cardiac Electrophysiology Opportunity	Department of Veterans Affairs/Overton Brooks VA Medical Center	Shreveport	LA	No	No	Full Time
HealthECareers		Ochsner LSU Health Shreveport: Cardiac Electrophysiologist; Full-Time Academic	Ochsner Health	Shreveport	LA	Yes	Yes	Full Time
PracticeLink		Cardiovascular Electrophysiologist, Overton Brooks VA Medical Center	Overton Brooks Veterans Affairs Medical Center	Shreveport	LA	Yes	No	Full Time
PracticeMatch, PracticeLink		Cardiac EP Physician Opportunity in Fall River, MA	Steward Saint Anne's Hospital	Fall River	MA	No	Yes	Full Time
AMN Healthcare		Electrophysiology Physician	(not specified)	Springfield	MA	No	Yes	Full Time
HealthECareers		Electrophysiology- UPMC Western Maryland	UPMC Heart & Vascular Institute	Cresaptown	MD	No	Yes	Full Time
PracticeLink		The UPMC Heart and Vascular Institute Electrophysiology Opportunity!	UPMC Western Maryland	Cumberland	MD	No	Yes	Full Time
PracticeMatch		Electrophysiologist	Central Maine Healthcare	Lewiston	ME	No	Yes	Full Time
NEJM		Director of Electrophysiology	MaineHealth	Portland	ME	Yes	Yes	Full Time
HealthECareers		Grand Rapids, MI – Electrophysiology (Cardiology) – MD/DO	University of Michigan Health-West	Grand Rapids	MI	Yes	Yes	Full Time
PracticeLink		Electrophysiology Career - New Hospital Campus	McLaren Greater Lansing	Lansing	MI	No	Yes	Full Time
HealthECareers, PracticeLink		Cardiac Electrophysiologist Position with Sparrow Thoracic Cardiovascular Institute	Sparrow Health System	Lansing	MI	No	Yes	Full Time
PracticeLink		EP Call only   Join a team of 4   Only full spectrum cardiac program in the region	UP Health System – Marquette	Marquette	MI	No	Yes	Full Time
PracticeMatch, PracticeLink		Thriving Electrophysiology Practice Opportunity with a 10 minute or less commute to home	MyMichigan Medical Group	Midland	MI	No	Yes	Full Time
HealthECareers, PracticeMatch, PracticeLink		Cardiology - Electrophysiology Opportunity	Trinity Health/Mercy Health Physician Partners	Muskegon	MI	Yes	Yes	Full Time
PracticeLink		Electrophysiology Career - Top 50 Heart Hospital - Dedicated Service line	McLaren Northern Michigan	Petoskey	MI	No	Yes	Full Time
PracticeLink		Electrophysiologist Needed in Michigan	Ascension St. Mary's Hospital	Saginaw	MI	No	Yes	Full Time

Dr. Rupa Bala vs. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
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**Exhibit II - Advertised Electrophysiology Jobs as of October 2023**

Job Listing	Site(s)	Job Posting Title	Organization	City	State	Academic	Electrophysiology Only	Part or Full Time
PracticeLink		Electrophysiology Opportunity with Busy Practice in a Great Community	Corewell Health/Spectrum Health	St Joseph	MI	Yes	Yes	Full Time
PracticeLink		Outdoor Activities Abound - Electrophysiology Opportunity in Lakes Country	Essentia Health - St. Joseph's Medical Center - Brainerd, MN	Brainerd	MN	No	Yes	Full Time
PracticeLink		Exceptional Opportunity for an Electrophysiologist in awesome Duluth, MN!	St. Luke's Cardiology Associates	Duluth	MN	No	Yes	Full Time
HealthECareers		Cardiac Electrophysiologist	Essentia Health	East Gull Lake	MN	No	Yes	Full Time
PracticeMatch, PracticeLink		Electrophysiologist to join 3 EP's as part of large Heart and Vascular Center in a single hospital community one hour from Minneapolis	CentraCare Clinic	St. Cloud	MN	No	Yes	Full Time
PracticeLink, AMN Healthcare		Electrophysiology Opportunity with Most Trusted Cardiology Group in Southeast Missouri!	Saint Francis Healthcare System	Cape Girardeau	MO	No	Yes	Full Time
PracticeMatch		Academic Cardiology - Electrophysiology	University of Missouri School of Medicine/MU Health Care	Columbia	MO	Yes	Yes	Full Time
PracticeLink		EP needed for Heart & Vascular Institute in SWMO	Freeman Health System	Joplin	MO	Yes	Yes	Full Time
PracticeMatch, PracticeLink		Physician - Cardiac Electrophysiology in Joplin, MO	Mercy Clinic	Joplin	MO	No	Yes	Full Time
PracticeLink		Seeking EP physician who also enjoys some General Cardiology	Meritas Health/North Kansas City Hospital	Kansas City	MO	No	No	Full Time
PracticeLink		Electrophysiologist	Mercy Clinic Springfield	Springfield	MO	No	Yes	Full Time
PracticeMatch, PracticeLink		Excellent Cardiac Electrophysiology Opportunity with Large Southeastern Group Practice	Hattiesburg Clinic Heart and Vascular	Hattiesburg	MS	No	Yes	Full Time
HealthECareers, PracticeMatch, PracticeLink, NEJM		Electrophysiology Cardiologist (International Heart Institute of Montana)	Providence/International Heart Institute of Montana	Missoula	MT	No	Yes	Full Time
PracticeMatch, PracticeLink		Adult Electrophysiology Physician – Atrium Health Carolinas Medical Center-Charlotte, NC	Atrium Health/Sanger Heart & Vascular Institute	Charlotte	NC	No	Yes	Full Time
PracticeLink		EP Needed in Beautiful Western NC (just 45 mins NW of Charlotte)	Catawba Valley Health System	Hickory	NC	No	Yes	Full Time
PracticeMatch		Duke Cardiology Community-Based Electrophysiologist, Lumberton, NC	Duke Cardiology	Lumberton	NC	Yes	Yes	Full Time
PracticeLink		Electrophysiology (EP) Cardiology Physician - UNC Health Southeastern - Lumberton, NC	UNC Health Southeastern	Lumberton	NC	No	Yes	Full Time
PracticeLink		Water Front Community in Historical New Bern, NC	CarolinaEast Health System	New Bern	NC	No	Yes	Full Time

Dr. Rupa Bala vs. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
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**Exhibit II - Advertised Electrophysiology Jobs as of October 2023**

Job Listing	Site(s)	Job Posting Title	Organization	City	State	Academic	Electrophysiology Only	Part or Full Time
Curative		Cardiac Electrophysiology Only An Hour From The Queen City	(not specified)	(not specified)	NC	No	Yes	Full Time
HealthECareers, PracticeLink		Cardiac Electrophysiologist	Essentia Health	Fargo	ND	No	Yes	Full Time
PracticeMatch, PracticeLink		Electrophysiologist Opportunity with Sanford Health- Fargo, ND	Sanford Health	Fargo	ND	Yes	No	Full Time
PracticeMatch, PracticeLink		Cardiology - ElectroPhysiology - Sanford Health Sanford Health - Sioux Falls, SD	Sanford Health	Sioux Falls	ND	Yes	Yes	
PracticeLink		Electrophysiology Cardiology - Join a Regionally Renowned Institute	CHI Health Nebraska Heart - Lincoln 1	Lincoln	NE	No	Yes	Full Time
HealthECareers		Electrophysiology Cardiologist   Nebraska   \$700K Base Salary + Incentives	(not specified)	(not specified)	NE	No	Yes	Full Time
PracticeMatch, PracticeLink, NEJM		Physician, Cardiac Electrophysiology	Dartmouth Hitchcock Medical Center	Lebanon	NH	Yes	Yes	Full Time
HealthECareers, NEJM		Electrophysiologist	Summit Health Medical Group	Florham Park	NJ	No	Yes	Full Time
PracticeMatch		Rutgers Robert Wood Johnson Medical School is Seeking Cardiac Electrophysiology Faculty in New Brunswick, NJ	Robert Wood Johnson University Hospital New Brunswick	New Brunswick	NJ	Yes	Yes	Full Time
PracticeMatch		Electrophysiologist	RWJ Barnabas Health/Community Medical Center	Toms River	NJ	No	Yes	Full Time
PracticeMatch, NEJM		Electrophysiology, Physician	Intermountain Health/Clinic La Canada	Las Vegas	NV	No	Yes	Full Time
PracticeMatch		Cardiology – Electrophysiology Opportunity	St. Peter's Health Partners MA	Albany	NY	No	Yes	Full Time
HealthECareers, PracticeLink		Cardiology - Electrophysiology Opportunity	Trinity Health/St Peter's Health Partners Medical Associates	Albany	NY	No	Yes	Full Time
HealthECareers, PracticeLink, NEJM		Electrophysiologist – South Shore University Hospital	Northwell Health/South Shore University Hospital	Bay Shore	NY	Yes	Yes	Full Time
NEJM		Electrophysiologist To Join Rapidly Growing Practice	Stony Brook University	Setauket	NY	No	Yes	Full Time
NEJM		Cardiac Electrophysiologist - Westchester Medical Center Health Network, NY	(not specified)	Valhalla	NY	Yes	Yes	Full Time
PracticeMatch, NEJM		Electrophysiologist	Cleveland Clinic	Canton	OH	Yes	Yes	Full Time
PracticeLink		EP Partner for ROBUST EP team in Cincinnati, OH	Mercy Health Physicians - Cincinnati	Cincinnati	OH	No	Yes	Full Time
PracticeMatch, NEJM		Electrophysiologist	Cleveland Clinic	Cleveland	OH	Yes	Yes	Full Time

Dr. Rupa Bala vs. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
Expert Report of Jennifer L. Moody

### Exhibit II - Advertised Electrophysiology Jobs as of October 2023

Job Listing	Site(s)	Job Posting Title	Organization	City	State	Academic	Electrophysiology Only	Part or Full Time
HealthECareers, PracticeMatch, PracticeLink		BE/ BC Electrophysiologist	Ohio Health	Mansfield	OH	No	Yes	Full Time
PracticeLink		Electrophysiologist (EP) position Licking Memorial Hospital near Columbus, OH		Newark	OH	No	Yes	Full Time
PracticeMatch, PracticeLink		Physician / Cardiologist - Cardiac Electrophysiology - Toledo, OH	ProMedica Physician Cardiology	Toledo	OH	No	Yes	Full Time
PracticeLink		Academic-Cardiac Electrophysiologist	The University of Toledo	Toledo	OH	Yes	Yes	Full Time
PracticeLink, AMN Healthcare		Electrophysiologist to join growing team in Bend, Oregon	St. Charles Bend Hospital	Bend	OR	No	Yes	Full Time
HealthECareers, PracticeLink		Electrophysiologist - Portland, Oregon	Adventist Health Northwest Regional Heart & Vascular Center	Portland	OR	No	Yes	Full Time
HealthECareers, PracticeMatch, PracticeLink, NEJM		Cardiac Electrophysiology Physician (Providence St. Vincent Medical Center)	Providence St. Vincent Medical Center	Portland	OR	No	Yes	Full Time
AMN Healthcare		Electrophysiology (EP) Cardiology Physician	The Knight Cardiovascular Institute (KCI) at Oregon Health & Science University (OHSU)	Portland	OR	Yes	Yes	Full Time
HealthECareers, PracticeLink		Electrophysiology opening near the OR Coast!	Quorum Health/McKenzie Willamette Medical Center	Springfield	OR	No	Yes	Full Time
HealthECareers		EP Cardiology Near Portland, OR I Partnership Track I Earnings in the Top 1%	(not specified)	(not specified)	OR	No	Yes	Full Time
HealthECareers, PracticeLink		Electrophysiologist in PA	WellSpan Health	Chambersburg	PA	No	Yes	Full Time
PracticeMatch, PracticeLink		Cardiology EP	Penn Highlands DuBois	DuBois	PA	No	No	Full Time
PracticeMatch, PracticeLink		Cardiovascular Institute - Electrophysiology - Erie, Saint Vincent Hospital	Allegheny Health Network	Erie	PA	No	Yes	Full Time
HealthECareers, PracticeMatch, PracticeLink		Part-time Cardiologist/Electrophysiologist Needed	Department of Veteran Affairs	Erie	PA	No	No	Part Time
HealthECareers, PracticeMatch		Cardiac Electrophysiologist	Penn State Health	Hershey	PA	Yes	Yes	Full Time
PracticeLink		EP Cardiology in Johnstown, PA Conemaugh Memorial Medical  Recognized Heart Program   500-Bed Level 1 Trauma Center	Conemaugh Memorial Medical	Johnstown	PA	No	Yes	Full Time
HealthECareers, PracticeLink		Cardiologist/ Electrophysiologist Needed at Pittsburgh VA	Pittsburgh VA Healthcare System	Pittsburgh	PA	Yes	Yes	Full Time
PracticeLink		Electrophysiology Cardiology with Penn State Health	Penn State Health St. Joseph	Reading	PA	Yes	Yes	Full Time
PracticeMatch, PracticeLink, NEJM		Cardiac Electrophysiology - Sayre, PA	Guthrie Robert Packer Hospital	Sayre	PA	Yes	Yes	Full Time

Dr. Rupa Bala vs. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
 Expert Report of Jennifer L. Moody

**Exhibit II - Advertised Electrophysiology Jobs as of October 2023**

Job Listing		Organization	City	State	Academic	Electrophysiology	Part or Full
Site(s)	Job Posting Title					Only	Time
HealthECareers, PracticeMatch, NEJM	Electrophysiologist	Geisinger Heart & Vascular Institute	Wilkes-Barre	PA	Yes	Yes	Full Time
PracticeLink	Electrophysiologist	UPMC North Central PA	(not specified)	PA	No	Yes	Full Time
PracticeMatch	Electrophysiologist - New England	Cardiovascular Institute of New England	Cranston	RI	No	No	Full Time
PracticeLink	Electrophysiologist Needed in Beautiful South Carolina	(not specified)	Anderson	SC	No	Yes	Full Time
HealthECareers, PracticeLink	Physician - Cardiology - Bon Secours St. Francis Health System	Bon Secours St. Francis Health	Greenville	SC	No	Yes	Full Time
HealthECareers, PracticeLink	EP Needed for Hilton Head Island Living - Surf, Sun, Sand Await!!	Hilton Head Regional Physician Network	Hilton Head Island	SC	No	Yes	Full Time
HealthECareers	EP Cardiologist	Spartanburg Regional Healthcare System	Spartanburg	SC	No	Yes	Full Time
AMN Healthcare	EP Cardiology	(not specified)	Cookeville	TN	No	Yes	Full Time
PracticeMatch, PracticeLink	Electrophysiologist Opportunity - West Tennessee Healthcare/Jackson- Join Established EP	Jackson Madison County General Hospital		TN	No	Yes	Full Time
PracticeMatch, PracticeLink	Ballad CVA Heart Institute is seeking an Electrophysiology physician for Kingsport, Tennessee	Ballad Health CVA Heart Institute - Kingsport Meadowview	Kingsport	TN	No	Yes	Full Time
PracticeMatch, PracticeLink	Electrophysiology in modern mid-sized west Texas city - employed	Northwest Texas Healthcare System	Amarillo	TX	No	Yes	Full Time
HealthECareers, PracticeMatch, PracticeLink	Cardiology - Electrophysiology Physician Job with Tenet Healthcare in Brownsville, TX	Tenet Healthcare Corporation/Valley Baptist Health System	Brownsville	TX	Yes	Yes	Full Time
PracticeLink	Electrophysiologist	Coastal Cardiology	Corpus Christi	TX	No	Yes	Full Time
PracticeMatch, PracticeLink	Cardiology Electrophysiology Opportunity in Corpus Christi, Texas	Corpus Christi Medical Center	Corpus Christi	TX	Yes	Yes	Full Time
HealthECareers, PracticeMatch, PracticeLink	Cardiac Electrophysiologist	US Heart & Vascular/HeartPlace	Dallas/Fort Worth	TX	No	Yes	Full Time
PracticeLink	Exciting Opportunity for EP to Join an Established and Growing Private Practice in Sunny, Tropical South Texas...Earn \$650,000.00+!	South Heart Clinic	Harlingen	TX	No	Yes	Full Time
PracticeLink	Cardiac Electrophysiology opportunity at Houston, VA	Michael E. DeBakey Veterans Affairs Medical Center	Houston	TX	No	Yes	Full Time
PracticeLink	Part Time Electrophysiologist needed in Laredo, TX	Doctors Hospital of Laredo	Laredo	TX	No	Yes	Part Time
PracticeLink	Electrophysiologist Opportunity in Laredo, TX	Laredo Medical Center	Laredo	TX	No	Yes	Full Time

Dr. Rupa Bala vs. Oregon Health and Science University, Dr. Charles Henrikson, Dr. Joaquin Cigarroa  
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**Exhibit II - Advertised Electrophysiology Jobs as of October 2023**

Job Listing	Site(s)	Job Posting Title	Organization	City	State	Academic	Electrophysiology Only	Part or Full Time
PracticeMatch		Nationally Recognized Heart Institute of East Texas is Seeking an Electrophysiologist	CHI - St. Luke's Health Memorial Lufkin	Lufkin	TX	No	Yes	Full Time
PracticeLink		Employed Cardiac EP opportunity in San Antonio, TX	Baptist Health System/Tenet Health	San Antonio	TX	No	Yes	Full Time
HealthECareers		PhysSlry MTE S EP Cardiology CTC WestoverHills	CHRISTUS Health	San Antonio	TX	No	Yes	Full Time
HealthECareers, PracticeLink		Electrophysiologist Cardiology Opportunity in San Antonio, TX	HCA Healthcare/Methodist Health	San Antonio	TX	No	Yes	Full Time
PracticeLink		Electrophysiologist Position with the all-new UT Health East Texas	UT Health Tyler	Tyler	TX	Yes	Yes	Full Time
PracticeMatch, PracticeLink		Electrophysiology Opportunity in Orem, UT	Timpanogos Regional Hospital	Orem	UT	No	Yes	Full Time
PracticeLink		Utah's largest independent multi- specialty group is seeking an EP Cardiologist with interests in a rapid track to partnership.	Revere Health Cardiology	Provo	UT	No	Yes	Full Time
PracticeMatch, PracticeLink		Cardiovascular EP Opportunity in Fredericksburg, VA	Spotsylvania Regional Medical Center	Fredericksburg	VA	No	Yes	Full Time
PracticeMatch, PracticeLink		Cardiac Electrophysiology Opportunity in Richmond, Virginia	Chippenham Hospital	Richmond	VA	No	Yes	Full Time
PracticeLink		Work-life balance opportunity while providing the best care to our Veterans and their families!!	Richmond VA Medical Center	Richmond	VA	Yes	Yes	Full Time
PracticeLink		Employed Electrophysiologist Cardiology Opportunity with Carilion Clinic – Roanoke, VA	Carilion Roanoke Memorial Hospital	Roanoke	VA	Yes	Yes	Full Time
HealthECareers, PracticeLink		Physician - Cardiology - Bon Secours Cardiovascular Specialists	Bon Secours Mercy Health	Suffolk	VA	No	Yes	Full Time
NEJM		Virginia Beach Electrophysiology-Cardiologist Opening - Built-In Referrals	(not specified)	Virginia Beach	VA	No	Yes	Full Time
HealthECareers		Electrophysiologist	Bayview Physicians Group/Bayview Cardiovascular Associates	Virginia Beach/Chesapeake	VA	No	Yes	Full Time
PracticeMatch		Cardiologist – Electrophysiology at The Everett Clinic	Optum (The Everett Clinics)	Everett	WA	No	Yes	Full Time
PracticeMatch		Electrophysiologist - Seattle	Virginia Mason Franciscan Health	Seattle	WA	No	Yes	Full Time
NEJM		EP Electrophysiologist - 1.5 Months off per year!!	(not specified)	Appleton	WI	No	Yes	Full Time
PracticeMatch, PracticeLink		MD/DO - Cardiac Electrophysiologist, Appleton, WI	ThedaCare Cardiovascular Care	Appleton	WI	No	Yes	Full Time
PracticeLink		Electrophysiologist	Mayo Clinic Health System - Eau Claire	Eau Claire	WI	No	Yes	Full Time

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**Exhibit II - Advertised Electrophysiology Jobs as of October 2023**

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Site(s)	Job Posting Title					Only	Time
HealthCareers, NEJM	Physician-Cardiac Electrophysiologist-SSM Health Outpatient Center-Madison, WI	SSM Health/Dean Medical Group	Madison	WI	No	Yes	Full Time
PracticeMatch, PracticeLink	Cardiac Electrophysiologist to Join Practice in Thriving Wisconsin Community	Marshfield Clinic Health System	Marshfield	WI	Yes	Yes	Full Time
PracticeLink	Join a Thriving Practice as a Cardiac Electrophysiologist	Marshfield Medical Center	Marshfield	WI	No	Yes	Full Time
PracticeMatch, PracticeLink	Electrophysiologist - Wausau, Wisconsin	Aspirus Health	Wausau	WI	Yes	Yes	Full Time
PracticeLink	Employment Opportunity with Charleston Area Medical Center, Charleston Area Medical Center - Inc. Capitol City of WV	Charleston Area Medical Center, Inc.	Charleston	WV	No	Yes	Full Time
Pacific Companies	Rocky Mountain Corridor - Spearhead Your Own EP Program - Brand New 2.6 Million Dollar EP Lab	(not specified)	(not specified)	(not specified)	No	No	Full Time

# **Expert Supplemental and Rebuttal Report of Jennifer L. Moody**

**DR. RUPA BALA**

v.

**OREGON HEALTH AND SCIENCE UNIVERSITY,  
DR. CHARLES HENRIKSON,  
DR. JOAQUIN CIGARROA**

## I. Introduction

1. I am Jennifer L. Moody, a partner in the Strategy and Business Advisory Division at ECG Management Consultants (“ECG”). I have been retained by Stoel Rives LLP, counsel for Oregon Health and Science University (“OHSU”) and Dr. Charles Henrikson and Dr. Joaquin Cigarroa, in the case of *Dr. Rupa Bala v. Oregon Health and Science University et al.*, Case No. 3:18-CV-00850-HZ (United States District Court for the District of Oregon), involving an employment discrimination dispute between Dr. Bala and OHSU, Dr. Charles Henrikson, and Dr. Joaquin Cigarroa (collectively, “Defendants” or “OHSU”).
2. This report supplements my initial expert opinions contained in my November 1, 2023 report submitted in this matter, and together, they comprise my expert opinions in this matter. My initial report contains my qualifications and curriculum vitae.
3. The purpose of this expert rebuttal report is to assess the analysis and conclusions of plaintiff counsel’s retained expert, E. Lisa Broten. In so doing, I incorporate additional analyses that I have conducted since submitting my initial expert report on November 1, 2023. The additional information responds to Ms. Broten’s opinions. Like my initial report, I only opine on issues related to the physician job search market including the recruitment market for cardiac electrophysiologists, the viability of Dr. Bala’s candidacy in the job market, and Dr. Bala’s job search.
4. To perform my work, I again utilized a team of ECG personnel who worked under my direction and control. All opinions presented in this report are my own.
5. My hourly rate for the work on this case is \$680. In developing my expert rebuttal report, I utilized a project team and billed for their time at a rate of \$450 to \$560 per hour to assist with data analysis. I oversaw and approved all work performed.
6. My opinions contained in this report are based on the information I have reviewed to date and are subject to supplementation as additional information becomes available. In addition to the materials I reviewed and relied upon for my initial report, I also reviewed and relied upon additional materials in preparing this report. A detailed accounting of the supplemental documents I reviewed is included as attachment 1.
7. The ensuing sections primarily focus on my disagreements with Ms. Broten’s analysis. It appears to me that Ms. Broten is not qualified to assess and opine on the recruitment process and marketplace specifically related to physicians. Ms. Broten’s methodology for assessing the physician employment landscape and recruitment process is incomplete and suggests she has little or no prior exposure to such topics. Her selection and use of benchmarks is flawed and suggests a goal-seeking approach, and her understanding and knowledge of the physician recruitment process appears to be lacking. The marketplace of physicians, much less subspecialty-trained cardiac electrophysiologists, is incredibly unique and cannot be analyzed in the same way as other occupations. The remainder of this report addresses her opinions and details where they are flawed, misleading, and plainly wrong.

## II. Rebuttals

### 8. *Page 5: “Start of her career in Cardiac Electrophysiology. A specialty not held by many women in the cardiology field.”*

The fact that few women are cardiac electrophysiologists would make Dr. Bala a desirable candidate for many organizations.<sup>1</sup> In fact, many physician employers, particularly large community health systems, hospitals, and academic medical centers, are highly focused on sex and gender concordant care as well as philosophically committed to diversity, equity, and inclusion.<sup>2,3</sup> This is an example of Ms. Brotens not understanding physician employment trends.

### 9. *Page 5: “Her student reviews with OHSU and at the University of Pennsylvania have always been exemplary.”; Page 7: It is noted that Dr. Bala had an “excellent career with excellent reviews from patients, students, and staff” while employed at the University of Pennsylvania.*

In my review of documents, this is not accurate. Dr. Bala frequently fell below the median scores of colleagues within her department and division at the University of Pennsylvania.<sup>4</sup> Some students at the University of Pennsylvania noted she was “rude and demeaning,”<sup>5</sup> she was “rude, demeaning/condescending, paranoid, and aggressively defensive and accusational – with multiple episodes of grossly unprofessional behavior,”<sup>6</sup> she “has difficulty making clinical decisions,”<sup>7</sup> her “ability to work in teams is limited,”<sup>8</sup> she is “quick to avoid taking responsibility for a patient’s care,”<sup>9</sup> and has a temperament that means “learning procedures with her is not a pleasant experience because of her temperament.”<sup>10</sup> In 2011, one student summarized their interactions with Dr. Bala as “it is a bit confusing why this attending is allowed to teach fellows. She is clearly not comfortable with her own skill set during procedures. Her unpredictable behavior and inability to control her temper results in staff and fellow[s] spending more time worried about her behavior and less time focused on the patient. The result is that the staff is more concerned about being chastised by Dr. Bala and less concerned about the patient. This clearly results in a dangerous

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<sup>1</sup> AAMC 2022 Physician Specialty Data Report: Active Physicians by Sex and Specialty, 2021.

<sup>2</sup> Mensah, George A. and Valentin Fuster, “Sex and Gender Differences in Cardiovascular Health.” Journal of the American College of Cardiology, vol. 79, no. 14, Apr. 2022, pp. 1385-1387.

<sup>3</sup> Lau, Emily S., et al. “Does Patient-Physician Gender Concordance Influence Patient Perceptions or Outcomes?” Journal of the American College of Cardiology, vol. 77, no. 8, Mar. 2021, pp. 1135-1138, <https://doi.org/10.1016/j.jacc.2020.12.031>.

<sup>4</sup> UPENN000678, UPENN000679, UPENN000703, UPENN000704, UPENN000707, UPHS000109, UPHS000116.

<sup>5</sup> UPENN000710.

<sup>6</sup> UPENN000710.

<sup>7</sup> UPHS000080.

<sup>8</sup> UPHS000080.

<sup>9</sup> UPHS000080.

<sup>10</sup> UPHS000080.

situation for the patient.”<sup>11</sup> Similarly, learners at OHSU commented that Dr. Bala “often unprofessionally loudly berated the fellow for minor mistakes in front of the team,”<sup>12</sup> that she was “terrifyingly mean,”<sup>13</sup> and that she told a fellow they should ‘never say such things out loud ... because they make you sound stupid.’”<sup>14</sup> The presence of numerous comments such as these combined with assessment rating scores below those of her department and division peers suggest that Dr. Bala’s reviews from learners have not always been exemplary.

10. ***Page 6: Dr. Bala was “terminated” from Banner University Medical Group.***

The fact that Dr. Bala was terminated would reflect negatively on her desirability as a job candidate and impact her future searches post termination. Ms. Broten may or may not have had access to the same documents that I reviewed regarding Dr. Bala’s termination from Banner, which clarify that her termination was primarily associated with behavioral concerns and the fact that Dr. Bala was not very productive.

11. ***Page 7: “Dr. Bala began [her] job search in 2016 prior to resigning from OHSU when she finally realized her contract might not be renewed. She desired to stay in the Pacific Northwest applying for jobs in Oregon and Washington with various hospitals and with colleagues such as with St. Charles Hospital in Bend.”***

Prior to her departure from OHSU, Dr. Bala made inquiries to only two hospitals – one in Bend, Oregon and one in Chicago, Illinois – and submitted applications regarding only two positions – one with Dartmouth Hitchcock in Lebanon, New Hampshire, and one with St. Charles Medical Group in Bend, Oregon. St. Charles Medical Group is the employing medical group for the hospital in Bend, Oregon. Dr. Bala thus only communicated with three potential employers, two of which were outside the Pacific Northwest. It appears to me that Ms. Broten does not understand the importance and necessity of recognizing the physician employment marketplace as a national one. For a job search to be comprehensive and diligent, it needs to be a national search with fewer limitations than Dr. Bala imposed.

In addition to the geographic limitations Dr. Bala imposed on her own job search at the time, she also purported to limit her search to include jobs with opportunities to teach and engage in research as employed faculty, and that were located in large metropolitan areas. That, however, was inconsistent with her search activities. St. Charles Health System (parent to both St. Charles Hospital and St. Charles Medical Group) is located in Bend, Oregon, which is not a large metropolitan area and did not offer any medical education programs in 2017 and would have limited research opportunities for Dr. Bala to pursue. Dartmouth Hitchcock is located in Lebanon, New Hampshire, which is not a large metropolitan area. Dr. Bala’s stated desire to only accept a position that was in a large metropolitan area (preferably in the Pacific Northwest) and include opportunities to

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<sup>11</sup> UPHS000118-UPHS000119.

<sup>12</sup> OHSU\_RB 001443.

<sup>13</sup> OHSU\_RB 001443.

<sup>14</sup> OHSU\_RB 000104.

teach and engage in research as employed faculty is not supported by her early job search activities.

Based on my review of the information in this case, and therefore my understanding of Dr. Bala's career progression, her reputation was strongest while she was employed at OHSU. Had Dr. Bala engaged in a comprehensive and diligent job search at the time, her job search likely would have been successful. Instead, she applied for only two positions and made collegial inquiries about two others while employed at OHSU. (Having noted that Dr. Bala's professional reputation was at its relative peak while she was employed at OHSU, it is important to note that she did receive negative reviews while at the University of Pennsylvania and while employed at OHSU).

12. ***Page 7: "Dr. Bala was unemployed from 6/20/2017 to 7/1/2018 (12 months and 11 days), prior to accepting new employment at Banner University Medical Group. She submitted over 17 applications prior to and during that time."***

According to the documents I reviewed, Dr. Bala did not apply to 17 positions prior to her employment with Banner University Medical Group. She appears to have only applied to nine positions between the time she departed from OHSU (6/20/2017) and the time she began work at Banner (7/1/2018). She made inquiries about potential openings to professional colleagues and recruiters, but inquiries are not the same thing as applications as positions may not be available or open for candidate consideration at entities without posted positions.

13. ***Page 7: "She submitted approximately 154 applications from 1/19/2020 forward."***

According to the documents I reviewed, Dr. Bala applied to significantly fewer than 154 positions from 1/19/2020 forward. Inquiries to professional colleagues or conversations with recruiters are not the same thing as an application. I could not discern Ms. Broten's methodology for accounting what constitutes an application, but it appears to be poorly defined and inconsistent, as Dr. Bala's recruitment activities include myriad correspondences in which she is soliciting members of her network and organizations for information about potential openings; however, these communications often fell short of formally applying for a position.

14. ***Page 8: "OHSU gave specific instructions to OHSU staff to only state dates of employment absent a signed release."***

This is common and for this reason, recruiters are not reliant on reference checks from employers other than to verify employment. Instead, many recruiting organizations will rely upon their own personal and professional networks to provide anecdotal information about candidates that may originate from sources including past colleagues and professional networks. The implication by Ms. Broten of inappropriate interference on OHSU's part illustrates her lack of understanding about the policies and procedures that are standard regarding physician turnover and recruitment.

15. ***Dr. Bala's "Honors and Awards" include "6/2020 – Tucson Lifestyle Magazine: Top Doc" (page 8) and "6/2020 – Tucson Lifestyle Magazine: Exceptional Women in Medicine" (page 9).***

Both *Top Doctors* and *Exceptional Women in Medicine* are lists compiled by Castle Connolly Inc., published in regional lifestyle magazines, and utilized to sell additional advertising opportunities to featured physicians. Physicians can be nominated by peers or by physician leaders at their organization. Organizations often submit physicians to Castle Connolly for consideration to market their practice to prospective patients. Castle Connolly screens nominations from medical providers for evaluation criteria including professional qualifications, education, hospital and faculty appointments, research leadership, professional reputation, and disciplinary history. Dr. Bala's inclusion on this list would mean she passed the screening process including verification of her professional reputation. Castle Connolly has a business incentive to include as many physicians as may be qualified as they offer additional paid opportunities for those physicians to be featured in a variety of manners. Importantly, due to the marketing and promotion-related factors mentioned above, physician recruiters do not consider these engineered honors when evaluating candidates. Ms. Broten's reliance on these reported honors as any evidence of a physician's attractiveness as a recruitment candidate is misguided and exemplary of her lack of understanding about the information utilized to screen or source potential physician recruits.

16. ***Page 9: "Dr. Bala's resume provides a record of her accomplishments and research articles and activities as well as defined in the many reference letters from professionals in her field that have indicated that Dr. Bala has had national and international acclaim for her research and innovative approaches to technology in her field. She had been active in research since 1993 participating and writing published research articles until 2014 when she left her job to be a part of the Cardiac Electrophysiology team at OHSU (see resume on file). This is an area for which Dr. Bala states she has substantial loss, as it is not available to her in the private practice community, which appears to be the only type of employment that she has been able to garner since leaving OHSU."***

This is incorrect and again suggests Ms. Broten lacks knowledge regarding the physician employment marketplace. It is possible and common for independent practices to participate in clinical research. In fact, many clinical research organizations will conduct clinical trials with numerous independent practice groups due to lessened administrative burden and a lack of the barriers to entry that are common within academic organizations.

Dr. Bala also conflates the wide range of practice types into two distinct categories – academic practice and independent practice. As I indicated in my initial expert report, the type of organization – a hospital, health system, academic medical center, or independent practice – for whom a physician works does not necessarily dictate the practice environment in which the physician works. For example, a physician role at an academic medical center may or may not involve academic responsibilities. On the other end of the spectrum, a physician in independent practice can

take an academic appointment at an academic medical center via contractual relationship. Put simply, the type of organization that an employing entity is does not necessarily indicate the type of physician roles available or present at that organization.

Furthermore, Ms. Broten appears to be dismissive of how Dr. Bala's career has actually evolved with respect to research. During her time at the University of Pennsylvania her department leaders expressed concerns that Dr. Bala was not participating in or leading primary research, instead drafting abstracts for publication<sup>15</sup> and rarely speaking outside the Philadelphia area.<sup>16</sup> While at OHSU, Dr. Bala waited 18 months to take the online research test required to begin research activities at the institution<sup>17</sup>, which is hardly the behavior expected of someone who is highly focused on research opportunities. It is thus misleading to suggest that Dr. Bala's departure from OHSU damaged her opportunity to engage in research. Ms. Broten concedes that Dr. Bala has not engaged in research since 2014 and that Dr. Bala was not involved in research while employed at OHSU.

17. *Page 9 “At least 12 years of experience from 2006 until leaving OHSU as an Associate Professor. She was on track to continue as either Associate Professor or graduate to Professor for at least 5 to possibly 8 more years before applying for Chief jobs in the academic arena. The path to professorship can take less or more time depending on the institution. This counselor has averaged that number based on a few research factors including review of her resident classmates from the University of Chicago and how her intern class is now employed.”*

It is not an appropriate equivalent to compare Dr. Bala's career path to that of her residency peers. Ms. Broten's ignorance of the relevant differences among Dr. Bala's residency peers again suggests she lacks very important knowledge and experience regarding physician employment and career progression.

- Not all peers are practicing in a like specialty with the same number of years of required training. Some peers are practicing in specialties such as general internal medicine or hospital medicine that require no additional training beyond the internal medicine residency. Those physicians would have a four-year head start advantage to Dr. Bala and thus their trajectories are not comparable. Other physicians with shorter fellowship requirements would similarly have a competitive advantage to have progressed further than Dr. Bala.
- The number of academic programs available for each specialty varies and correspondingly, the number of clinical faculty required for those programs also varies. For example, the American Medical Association shows only 17 cardiac electrophysiologists nationally engaged primarily in medical teaching, meaning that most cardiac

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<sup>15</sup> UPENN000642.

<sup>16</sup> UPHS000123.

<sup>17</sup> Bala Deposition, page 53

electrophysiology faculty balance that with other activities (clinical, research, or administration). By contrast, there are 1,249 general internists engaged primarily in medical teaching.<sup>18</sup>

- Because Dr. Bala's last academic appointment ended in 2020 when she was terminated from Banner University Medical Center, physicians in comparison would have had at least three more years to progress in their academic goals.
- Despite these factors, only 12 of the 35 physicians have reached full professorship despite having up to four years' competitive advantage as a head start and another three years during which Dr. Bala was not in academic practice. Thus, it is not reasonable that Dr. Bala would have certainly achieved full professorship in this same time period.

18. ***Page 9-10: "She is currently working in private practice. Although she is happy she was able to find a job, it appears to be the only job she was offered after submitting over 200 applications of the course of a few years."***

Based on the documents I reviewed, this is untrue. Dr. Bala was offered at least three jobs since leaving OHSU. First, she was employed by Banner University Medical Center, a position from which she was terminated. Next, she was employed by UHS, a position from which she resigned. Finally, she is currently employed by Citrus Cardiology.

19. ***Page 10: Dr. Bala put in "time and effort" to her "extensive application[] submissions."***

Dr. Bala's job search details show that most of the positions she applied for were an automated submission through a career website. Those submissions allow a candidate to auto-submit a saved CV through a simple one-click process. It is uncommon for physicians to fill out more extensive job applications until they are in the final stages of the candidacy process as recruiters seek to minimize burden on physicians.

20. ***Page 10: "Recent statistics indicate from MedAxiom 2023 report that three out of four Cardiologists are between the ages of 61 and 70."***

This is a misleading statistic. While it is true that a significant number of physicians (64.9%) classified in cardiovascular disease are over age 55, most younger cardiologists are choosing to complete additional training in interventional cardiology or cardiac electrophysiology and thus would be categorized separately in physician demographics such as those reported by the AMA or AAMC. Only 16.1% of interventional cardiologists and 26.1% of cardiac electrophysiologists are over age 55.<sup>19</sup> This is again indicative of Ms. Brotén's lack of knowledge of the physician marketplace and particularly the use of physician demographics.

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<sup>18</sup> American Medical Association Physician Counts by Specialty, MMS Inc., accessed September 11, 2023.  
<sup>19</sup> AAMC 2022 Physician Specialty Data Report: Active Physicians by Age and Specialty, 2021.

21. ***Page 10: "Dr. Bala is from India... She is dark skinned."***

Dr. Bala's ethnicity is not an outlier in cardiology: 34.1% of cardiac electrophysiologists and 40.5% of interventional cardiologists identify as Asian. This compares to 20.6% of all physicians. In short, cardiac subspecialists are more likely to be Asian than physicians are overall.<sup>20</sup>

22. ***Page 10: "She has essentially a singular work history with specialized training in cardiac electrophysiology since her residency."***

This is inaccurate. Dr. Bala completed a general cardiology fellowship prior to beginning a cardiac electrophysiology fellowship. She also practiced general internal medicine with Kaiser in Hawaii prior to beginning her general cardiology fellowship. Even if I ignore the exposure and training Dr. Bala accumulated prior to being employed at OHSU, as Ms. Brotен apparently did, I cannot ignore the fact that Dr. Bala attested in her deposition to participating in a significant amount of general cardiology on-call services while employed at OHSU. While she is indeed specialized and clearly stated that practicing general cardiology is a dissatisfier for her, she was and is highly qualified to practice within a wider professional scope than just cardiac electrophysiology, as explained in my initial expert report.

23. ***Page 12: "[T]his display [of job search records] is from someone who is well organized and has the ability to keep track of many applications submitted."***

I disagree. I found Dr. Bala's job search records to be haphazard and incomplete, representative of her inconsistent and sporadic job search activity. I shared my opinions related to Dr. Bala's job search extensively in my initial expert report, and my opinions have not changed.

24. ***Page 12: "It is important to make call backs to attempt to determine the reason for not being offered the job. Callbacks are much more difficult given the circumstances that Dr. Bala faced in this professional setting."***

It is not common to field callbacks from physician candidates unless they made it through the final stages of the job search (e.g., an on-site interview visit). There are many reasons a candidate might not be offered a job or even progress to the next stage of screening and it would be unreasonable for a recruiter to speak with every potential applicant. Those reasons may include loss of funding for a position, lack of organizational support or internal disagreement about the position, lack of viable candidates, or a change in search parameters. Organizations may also leave a prepaid posting up on a third-party site for a position that has been filled to generate additional CVs for viable candidates if a future need arises.

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<sup>20</sup> AAMC 2022 Physician Specialty Data Report: Active physicians who identified as Asian, 2021.

25. ***Page 12: “[I]t is clear that there is a pattern of questionable references offered to employers as Dr. Bala after having initial interests expressed to her by employers in a field that needed experienced cardiologists, was soon gas lighted or denied the next step in the process of hire.”***

I disagree that there is a pattern in Dr. Bala’s job search that suggests that questionable references are the cause of unsuccessful applications to numerous institutions. Organizations paused or ended Dr. Bala’s candidacy for a variety of reasons including another candidate accepting the position or a desire to focus on other candidates. Dr. Bala advanced in the recruitment process, specifically beyond recruiter screening, on multiple occasions, which would not have been the case if “questionable references” were pervasive in her job search.

In my review of Dr. Bala’s job search records, I noted that Dr. Bala proactively volunteered to some organizations that she was party to this lawsuit against OHSU. In my experience, the choice to disclose this information could lead to a lack of interest from potential employers. This information, if accompanying one of two or more similar candidates, would almost certainly lead an organization to focus on the candidate without a litigious history.

26. ***Page 14: “The field of cardiology is in desperate need for trained and seasoned cardiologists.”***

There is indeed a significant need for trained and seasoned cardiologists. It is important to note that the areas of highest need are general cardiology, an area Dr. Bala was unwilling to consider, and underserved or less desirable non-metropolitan areas, which Dr. Bala was only willing to hesitantly consider at the tail end of her job search. Had Dr. Bala been willing to consider a wider range of positions and geographies, her opportunities for successful placement would have increased.

27. ***Page 14: “Because she is in a small community of experts, whereby everyone knows everyone, reputation is everything. It seems her reputation has been offered by managers and related staff from OHSU as ‘hard to deal with,’ ‘difficult to get along with’ and other statements made by personnel seems to have made its way around the community at large.”***

Ms. Broten seems to attribute any and all alleged reputational harm that Dr. Bala may have suffered to purported statements made by OHSU staff. However, Ms. Broten cannot say with certainty that any alleged reputational harm would have come from OHSU staff or OHSU staff alone. The documents in this case show that many individuals, well beyond those employed by OHSU, had negative interactions with her. For example, while Dr. Bala was employed at OHSU members of the healthcare community such as community physicians and medical device representatives lodged complaints about her behavior.<sup>21</sup> These individuals are indeed a part of the “small community” to which Ms. Broten refers.

Furthermore, Dr. Bala also received negative feedback from various learners at the University of Pennsylvania and Banner University Medical Center, many of whom have gone on to practice at

<sup>21</sup> Defendants’ Motion for Summary Judgment

other organizations and would be in a position to offer casual feedback to recruiters about candidates with whom they had past experiences. When students describe a physician as “rude and demeaning”<sup>22</sup>, “rude, demeaning/condescending, paranoid, and aggressively defensive and accusational – with multiple episodes of grossly unprofessional behavior,”<sup>23</sup> having “difficulty making clinical decisions,”<sup>24</sup> having a limited “ability to work in teams,”<sup>25</sup> being “quick to avoid taking responsibility for a patient’s care”<sup>26</sup>, and having a temperament that means “learning procedures with her is not a pleasant experience,”<sup>27</sup> as some of Dr. Bala’s students at the University of Pennsylvania did, those perceptions can affect one’s professional reputation. This pattern of concerning feedback about Dr. Bala’s interactions with learners continued at Banner University Medical Center, where team members shared that phrases such as “I don’t have time to explain” and “don’t screw this up” were used with colleagues and were perceived as “dismissive” and “disrespectful” by supervisors.<sup>28</sup> Again, these are interactions that would reasonably impact Dr. Bala’s professional reputation.

Ms. Broten is correct that within a small subspecialty area of cardiology, and particularly within academic circles, reputation by word of mouth can change quickly even based on information that Dr. Bala herself may have shared with trusted individuals. Because information was publicly reported about Dr. Bala’s lawsuit, it is probable that colleagues and professional contacts became aware of and discussed this information. In fact, in my review of relevant documents, Dr. Bala inadvertently harmed her own candidacy at several organizations by offering such negative and confounding information about this pending lawsuit early and openly in the recruitment process.

Dr. Bala also communicated with organizations that either supply recruiter databases nationally (such as PracticeMatch and PracticeLink) or recruit for hospitals in many states (contingent and retained search firms, HCA, Ascension) and strongly expressed her desire to only be employed by academic organizations in large metropolitan areas with many of those recruiters. It is common for recruiters to leave detailed notes in candidate databases that can be readily accessed by other recruiters to whom Dr. Bala may have never spoken. Recruiters, after seeing detailed notes of Dr. Bala’s preferences, would likely have eliminated her from consideration for positions that did not meet her stated requirements.

Files I reviewed also detailed Dr. Bala’s difficulties achieving minimum productivity requirements at Banner. Minimum productivity standards exist for most employed physician positions and any communications with recruiters about past challenges with productivity would also be a red flag. While I cannot speak directly to the conversations Dr. Bala had with recruiters, it is common to discuss productivity expectations with candidates early in the recruitment screening

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<sup>22</sup> UPENN000710.

<sup>23</sup> UPENN000710.

<sup>24</sup> UPHS000080.

<sup>25</sup> UPHS000080.

<sup>26</sup> UPHS000080.

<sup>27</sup> UPHS000080.

<sup>28</sup> BANNER000024.

process and any hesitancy from candidates about stated minimum goals or past productivity challenges could eliminate a candidate from consideration.

28. *Page 17: “There are a total of 156 accredited U.S. medical schools, 14 accredited Canadian medical schools, and approximately 400 teaching hospitals and health systems”; Page 18-19: “It does not seem feasible that Dr. Bala would not gain the rank to Professor or Chief in the academic arena throughout her career path.”*

I do not disagree with these statistics offered by Ms. Broten regarding the landscape of academic medicine as background context for her reliance on AAMC survey data to form opinions. However, it is important to note that there are only 117 accredited fellowship programs specific to cardiac electrophysiology. I state this fact to illustrate how challenging it would have been for Dr. Bala to become a division chief of cardiology. Given the limitations she imposed on her own job search, explicitly avoiding potential opportunities at institutions where participating in general cardiology clinical services would be required, her opportunity to become division chief was similarly self-limited. Furthermore, the likelihood that an organization that does not have an accredited fellowship program specific to cardiac electrophysiology would hire a cardiac electrophysiology specialist into a role that does not require any general cardiology work and then eventually promote that person to division chief is exceptionally low.

It is also important to understand that faculty appointments must be considered within the context of Accreditation Council for Graduate Medical Education (“ACGME”) requirements, as all academic programs within the United States must follow these standards to maintain a compliant fellowship program. The ACGME requirements for clinical cardiac electrophysiology state that faculty members must “be role models of professionalism” and “administer and maintain an educational environment conducive to educating fellows.”<sup>29</sup> Numerous comments were made by learners at University of Pennsylvania, OHSU, and Banner that suggest that Dr. Bala may not have demonstrated the characteristics required for faculty members that would stymie her efforts to rise within the faculty ranks. Ms. Broten does not appear to be aware of the barriers Dr. Bala would likely face within the growth trajectory toward full professor or division chief.

### III. Conclusion

29. In summation, my opinions established in my initial expert report remain the same, and I have concluded that Ms. Broten’s opinions to the contrary are either based on incomplete information or flawed methodologies or are inaccurate. I question whether Ms. Broten is qualified to opine on topics related to physician employment, having deployed an inappropriate assessment methodology that relied on data sources that are clearly unfamiliar to her and therefore misunderstood, as well as making assumptions that the physician job market and candidacy process mirrors that of other industries, which is also incorrect.

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Accreditation Council for Graduate Medical Education Program Requirements for Graduate Medical Education in Clinical Cardiac Electrophysiology.

  
\_\_\_\_\_  
Jennifer L. Moody

December 15, 2023

\_\_\_\_\_  
Date

*Rupa Bala MD v. OHSU et al*

#	Beginning Bates	Ending Bates	Description
<b>Additional documents provided by Defendants for rebuttal/supplemental report:</b>			
1			Earning Capacity Determination Report of E. Lisa Broten LCSW, 10/27/23
2			Expert Report of Jennifer Prager CPA, 10/27/23
3			Vocational Evaluation Report of DT North MS, 11/1/23
4			Expert Report of Leonard J. Henzke, 11/1/23
5	BANNER000022	BANNER000023	Notice of termination, 1/17/20
6	BANNER000024	BANNER000025	Documented Verbal Discussion
7	BANNER000173	BANNER000174	Response to verbal discussion
8	UPENN000707	UPENN000710	1 Year Evaluation, 2007
9	UPENN000678	UPENN000681	Teaching Evaluations, 2005-2007
10	UPHS000080	UPHS000080	Student evaluation of Dr. Bala
11	UPHS000116	UPHS000119	1 Year Evaluation, 7/1/10 – 6/30/11
12	UPHS000141	UPHS000141	Email re Rupa Bala teaching, 2/28/12
13	UPHS000123	UPHS000123	Letter re concerns related to 2 <sup>nd</sup> reappointment of Dr. Bala, 4/27/12
14	UPHS000109	UPHS000110	1 Year Evaluation, 7/1/12 – 6/30/13
15	UPENN000703	UPENN000703	3 Year Evaluation Summary, 2006 – 2008
16	UPENN000704	UPENN000706	1 Year Evaluation, 2008
17	UPENN000642	UPENN000642	Letter re reappointment of Dr. Bala with concern, 9/11/09
18	OHSU_RB 000103	OHSU_RB 000105	Emails by fellows re Dr. Bala, 9/17/15
19	BALA 1869	BALA 1870	Evaluations of Dr. Bala by Fellows for AYs 2014-2015 and 2015-2016
20	OHSU_RB 001788	OHSU_RB 001789	Analysis of Dr. Bala Performance by student, 8/6/15
21	OHSU_RB 000800	OHSU_RB 000801	Analysis of Dr. Bala Performance by student, 12/4/15
22	OHSU_RB 001783	OHSU_RB 001785	Resident Evaluations of Dr. Bala, 7/1/15 - 12/9/15
23	OHSU_RB 001441	OHSU_RB 001443	Student Evaluations of Dr. Bala, 7/1/15 – 12/15/15
24	OHSU_RB 001745	OHSU_RB 001745	Fellow Evaluation of Dr. Bala
25	OHSU_RB 001790	OHSU_RB 001791	Overview of Dr. Bala's teaching for previous three years
26			Excerpt of Dr. Bala deposition transcript, 7/28/20, pages 50-54
27	BAAA 2285	BAAA 2287	Text messages between Dr. Bala and Dr. Rehman
<b>Plaintiff's experts' documents provided for rebuttal/supplemental report:</b>			
28			Second Amended Complaint for Deprivation of Civil Rights, 2/11/19
29			Defendants' Answer and Affirmative Defenses to Second Amended Complaint for Deprivation of Civil Rights, 4/15/19
30			Defendants' Motion for Summary Judgment, 8/23/21
31			Plaintiff's Opposition to Defendants' Motion for Summary Judgment; Cross Motion for Summary Judgment (Corrected), 9/30/21
32			Reply in Support of Defendants' Motion for Summary Judgment, 11/8/21
33	UPENN000001	UPENN000002	Offer letter, 3/23/06
34	OHSU_RB 001524	OHSU_RB 001531	Faculty Evaluations at UPenn
35	UPENN000676	UPENN000684	Teaching Evaluations
36	UPENN000563	UPENN000564	Overview of Teaching for previous three years
37	OHSU_RB 001726	OHSU_RB 001727	Letter in Support of Promotion by Dr. Kaul, 5/29/14
38	OHSU_RB 000050	OHSU_RB 000073	Clinician Employment Agreement, 1/5/15
39	OHSU_RB 000218	OHSU_RB 000219	Position Description

#	Beginning Bates	Ending Bates	Description
40	OHSU_RB 001704	OHSU_RB 001705	Letter of Recommendation by Dr. Parmacek to Dr. Henrikson, 6/20/14
41	OHSU_RB 000423	OHSU_RB 00423	Letter of Recommendation by Dr. Parmacek to Dr. Kaul, 6/20/14
42	OHSU_RB 000020	OHSU_RB 0023	Appointment letter, 7/16/14
43	BALA 0874	BALA 0875	Analysis of Educator Performance, 8/6/15
44	BALA 1869	BALA 1869	Annual Faculty Evaluation, 2014-2015
45	OHSU_RB 001809	OHSU_RB 001810	Letter in support of promotion by Dr. Henrikson
46	BALA 0992	BALA 0996	Analysis of Education Performance, Dec. 2015
47	OHSU_RB 001441	OHSU_RB 001443	Aggregate Evaluation Report – Student Evaluations, 12/17/15
48	OHSU_RB 001797	OHSU_RB 001797	Letter in support of promotion by Dr. Hutchinson, 9/20/15
49	OHSU_RB 001811	OHSU_RB 001811	Letter in support of promotion by Dr. Shah, 9/20/15
50	OHSU_RB 001799	OHSU_RB 001799	Letter of reference for promotion by Dr. LeMond, 9/25/15
51	OHSU_RB 001804	OHSU_RB 001805	Letter in support of promotion by Dr. Narayan, 9/29/15
52	OHSU_RB 001800	OHSU_RB 001801	Letter in support of promotion by Dr. Marchlinski, 9/30/15
53	OHSU_RB 001795	OHSU_RB 001795	Letter in support of promotion by Dr. Gerstenfeld, 10/24/15
54	OHSU_RB 001780	OHSU_RB 001782	Letter recommending promotion by Dr. Fennerty, 12/5/15
55	OHSU_RB 001807	OHSU_RB 001808	Letter in support of promotion by Dr. Patton, 12/11/15
56	OHSU_RB 001735	OHSU_RB 001738	Letter by Dr. Anderson proposing appointment, 12/27/15
57	OHSU_RB 001745	OHSU_RB 001745	Fellow Evaluations
58	BALA 1870	BALA 1870	Annual Faculty Evaluation, 2015-2016
59	BALA 00193	BALA 00195	Personal statement in support of promotion
60	OHSU_RB 000099	OHSU_RB 000099	Annual salary increase, 7/1/16
61	OHSU_RB 000010	OHSU_RB 000010	Appointment to Associate Professor, 7/1/16
62	BALA 2028	BALA 2028	Cover of 'Tucson Lifestyle'
63	BALA 2034	BALA 2036	2020 Top Doctors, 'Tucson Lifestyle,' June 2020
64	BALA 2440	BALA 2464	CV of Rupa Bala
65	BALA 2469	BALA 2470	Exceptional Women in Medicine, 'Tucson Lifestyle,' March 2021
66	OHSU_RB 000257	OHSU_RB 000257	Controlled Substance Registration Certificate, 7/21/13
67	OHSU_RB 000258	OHSU_RB 000258	Medical Physician and Surgeon License, 9/24/01
68	OHSU_RB 000259	OHSU_RB 000259	Certificate re Clinical Cardiac Electrophysiology, 2007-2017
69	OHSU_RB 000260	OHSU_RB 000260	Certificate re Cardiovascular Disease, 2006-2016
70	OHSU_RB 000261	OHSU_RB 000261	Medicinae Doctoris certificate
71			Revised – University of Chicago Residency Class, 1998
72	BALA 2485	BALA 2509	CV of Rupa Bala, 10/2022
73			Defendants' Response to Plaintiff's First Set of Interrogatories, 6/6/19
74			Declaration of Dr. Rick Koch in Opposition to Defendant's Motion for Summary Judgment, 9/29/21
75	OHSU_RB 004055	OHSU_RB 004057	Text messages between Dr. Dewland and Dr. Henrikson, 11/15/17-11/16/17
76	OHSU_RB 004068	OHSU_RB 004068	Text messages between Ms. MacNeill and Dr. Henrikson, 9/12/17
77			Excerpt of Dr. Henrikson deposition transcript, 8/7/20, pages 27-43
78	VIRGINIAMASON 000030	VIRGINIAMASON 000036	Candidate notes, 8/25/17-9/25/17
79			Excerpt of Dr. Bala deposition transcript, 7/28/20, pages 266-319
80	BALA 000001	BALA 000109	2016-2020 job search documents
81	BALA 1871	BALA 2027	August 2020 – November 2020 job search documents
82	BALA 2037	BALA 2150	December 2020 job search documents [BALA 2028-2036 not included]
83	BALA 1600	BALA 1671	February 2020 – June 2020 job search documents
84	BALA 2151	BALA 2260	January 2021 – February 2021 job search documents
85	BALA 2298	BALA 2439	September 2021 – October 2022 job search documents

#	Beginning Bates	Ending Bates	Description
86	BALA 2471	BALA 2509	November 2021 – June 2022 job search documents
87	BALA 2513	BALA 2550	January 2021 – June 2022 job search documents
88			List of job search efforts 2016-2022 with notes by Dr. Bala, updated 11/30/22
89	BALA 2465	BALA 2468	Email string re position in Atlanta GA (Jackson Physicians), Aug. 2022
90	BALA 1564	BALA 1584	Banner HR emails, Aug.-Oct. 2019
91	BALA 1771	BALA 1773	Banner HR emails, 9/27/19 – 10/8/19
92	BALA 1767	BALA 1768	Banner HR email string, 10/15/19
93	BALA 1517	BALA 1528	Banner fellow evaluations
94	BALA 1784	BALA 1788	Banner comments/feedback
95	BALA 1592	BALA 1596	Banner emails and notice of termination
96			Banner Verbal discussion, typed notes (undated)
97	BALA 1481	BALA 1483	Banner emails/investigation
98	BALA 1484	BALA 1513	Dr. Bala's response to Banner verbal discussion, 7/24/19
99	BALA 1516	BALA 1516	Corrective Action Guidelines for Banner Leaders
100	BANNER000272	BANNER000275	Typed notes of ER Consultant, 9/26/19
101	BANNER000024	BANNER000025	Documented Verbal Discussion
102	BANNER000144	BANNER000174	Emails w/ Dr. Bala's response to verbal discussion, Aug.-Oct. 2019
103	BANNER000337	BANNER000340	Dr. Bala email to Leadership, 9/2/19
104	BANNER000175	BANNER000194	ER Investigation Report
105	BANNER000022	BANNER000023	Notice of termination, 1/17/20
106	BANNER000001	BANNER000021	Physician Employment Agreement, 3/28/18
107	BAAA 2674	BAAA 2690	Employment Agreement, UHS Medical Group, 2/8/21
108	BALA 2261	BALA 2297	Employment Agreements, 8/6/21 and unsigned/undated
109	BALA 1322	BALA 1322	Form W-2, 2015
110	BALA 1357	BALA 1357	Form W-2, 2016
111	BALA 2876	BALA 2877	Form 1099s, 2017
112	BALA 1412	BALA 1412	Form W-2, 2017
113	BALA 1470	BALA 1470	Form W-2, 2018 (clean copy)
114	BALA 2879	BALA 2879	Form W-2, 2018 (photo copy)
115	BALA 2717	BALA 2722	Form W-2s, 2019-2021
116	BALA 2881	BALA 2881	Form W-2, 2022
117	BALA 2723	BALA 2725	Citrus Cardiology Employment Application, 11/14/22
118	BALA 2726	BALA 2727	Citrus Cardiology offer letter, 10/14/22
119	BALA 2728	BALA 2744	Physician Services Employment Agreement, Citrus Cardiology, 10/26/22
120	BALA 2745	BALA 2777	Citrus Cardiology Employee Handbook
121	BALA 2778	BALA 2825	Citrus Cardiology 2023 Benefit Enrollment Guide
122	BALA 2826	BALA 2854	AAMC Faculty Salary Reports, FY 2021
123	BALA 2855	BALA 2873	MGMA Physician Compensation Reports, FY 2021
124	BALA 2623	BALA 2673	AAMC report: Exploring Salary Equity Among Medical School Leadership, Nov. 2022
125			2916 AAMC - 2020 Western - Compensation by Medical School Type (CS)-5
126			2917 AAMC - 2022 - Private Compensation by Medical School Type (CS)-8
127			2918 AAMC - 2022 - All schools - Compensation by Medical School Type (CS)-6
128			2919 AAMC - 2022 Public Schools - Compensation by Medical School

#	Beginning Bates	Ending Bates	Description
			Type (CS)-7
129			2920 AAMC 2021 - Western - Compensation by Medical School Type (CS)-4
130			2921 AAMC 2022 Western - Compensation by Medical School Type (CS)-2
131			2922 Rupa Bala CV – 2023
132			Article ‘Workforce in Crisis: Charting the Path Forward’, in American College of Cardiology, 6/2/23
133			Article ‘Under the Radar: Visibility and the Effects of Discrimination Lawsuits in Small and Large Firms’ in American Sociological Review, 2022
134			Article ‘By the numbers: How cardiologists have been affected by the COVID-19 pandemic’ in Cardiovascular Business, 4/14/20
135			‘Retaliation – Maike it Personal’ on US EEOC website
136			Occupation profile for Cardiologists on O*Net OnLine
137			Occupational Outlook Handbook on US Bureau of Labor Statistics website, for Physicians and Surgeons
138			Ms. Brotens Case Notes, 9/30/23 – 10/7/23
139			Ms. Brotens Case Notes, 10/8/23 – 11/28/23

# Expert Report of Leonard J. Henzke

**Dr. Rupa Bala**

V.

**Oregon Health & Science University, et al.**

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## I. Introduction

1. I am Leonard J. Henzke, a partner in the Strategy and Business Advisory Division at ECG Management Consultants. I have been retained by Stoel Rives LLP, acting on behalf of its client Oregon Health & Science University (“OHSU”) and its employees Drs. Charles Henrikson and Joaquin Cigarroa, in a case involving an employment discrimination dispute between a former physician employee (“Plaintiff”) and Defendants OHSU, Dr. Charles Henrikson, and Dr. Joaquin Cigarroa (collectively, “Defendants” or “OHSU”). The former employee, Rupa Bala, M.D., practiced as an electrophysiologist, which is a subspecialty of the cardiology specialty.
2. ECG is one of the largest consulting firms in the country that provides services to healthcare providers. In my 25 years at the firm, I have worked extensively with hospitals, physician groups, and integrated health systems on business matters related to physician compensation, physician group acquisitions, hospital-physician partnerships, and hospital service line planning, among other services. I have designed dozens of physician compensation plans for hospitals, health systems, and medical groups. I have also worked on dozens of physician group acquisitions that have involved analyzing historical levels of physician compensation and developing new physician compensation plans.
3. I have authored many internal ECG and national publications pertaining to physician compensation and hospital/physician partnerships. Further, I have spoken frequently for national and regional healthcare associations, including state hospital associations and the American Medical Group Association. Finally, I regularly read industry publications and generally stay up to date on industry developments. A copy of my curriculum vitae is attached as Attachment 1.
4. I have served as an expert witness in several disputes related to physician compensation and related matters.
  - In 2018, I authored a report and was deposed on behalf of Franciscan Health System in the *State of Washington v. Franciscan Health System* case in the Western District of Washington, no. 3:17-cv-05690.
  - In 2021, I authored a report and was deposed on behalf of Burt E. Schear, M.D. & Associates, Inc. in the *Burt E. Schear, M.D. & Associates, Inc., et al. v. Alliance Physicians, Inc. d/b/a Kettering Physicians Network, et al.* case in the Ohio Civil Division, no. 2020 CV 01820.

- In 2022, I authored a report and was deposed on behalf of Michael D. Black, M.D., M.B.A. in the *Michael D. Black, M.D., M.B.A. v. Cables News Network Inc., Elizabeth Cohen, John Bonifield, Dana Ford, Anderson Cooper, and Kelly Robinson* case in the Florida Circuit Court, no. 502016CA001517XXXXMB.

5. My firm is being paid for my services at my standard hourly rate of \$680. I have enlisted the support of ECG staff in the preparation of this report; their billing rates range from \$370 to \$560 per hour. I authored this report and oversaw and approved all work performed by staff.

6. I have reviewed documents provided by legal counsel in preparing this expert report, including those listed below. A comprehensive list of reviewed documents is included as Attachment 2.

- Excerpts from Plaintiff's deposition in the case, dated July 28, 2020.
- Excerpts from an "Initial Disclosures" document that provides a description of the damages categories that are being claimed.
- Contracts, compensation data, benefits information, and other relevant information from the positions held by Plaintiff over the past decade.
- Documents related to Plaintiff's income, including tax returns and W-2s.
- Copies of Plaintiff's curriculum vitae.
- Compensation statistic summaries produced by Plaintiff.

7. Plaintiff alleges employment discrimination and that the nonrenewal of her contract with and departure from OHSU negatively impacted her career trajectory and her future earning potential.

8. The remainder of this report summarizes my expert findings but does not attempt to make any legal conclusions related to Plaintiff's allegations. I reserve the right to amend, update, or supplement this report as the result of new developments, including the discovery of new evidence or new expert testimony.

## II. Industry Standards Applicable to Physician Compensation

9. Physicians are highly paid professionals who undergo many years of training to prepare them to provide patient care. Although they all attend medical school, compensation levels vary widely among physicians for a variety of reasons, including the level of specialty training, production variabilities, third-party reimbursement differences, practice setting, and other reasons. In my 25 years of experience designing physician compensation plans for

health systems and medical groups, I have utilized several industry standards to design compensation plans and to ensure compensation is fair, appropriate, and commensurate with the market.

10. One industry standard I utilize in my practice is to incorporate compensation benchmarks that reflect payments to like physicians in the **same specialty**. It is important to utilize benchmarks from the same specialty. Therefore, one cannot compare compensation for a cardiologist such as Plaintiff, for example, to compensation for a family practice physician. Compensation levels for specialists are generally higher than compensation levels for primary care physicians. This variance exists for a variety of reasons, including that specialists generally undergo longer training periods, are in higher demand, and generate higher levels of revenue.
11. A second industry standard is to incorporate **multiple compensation surveys** to determine appropriate physician compensation levels. It is common to utilize surveys from organizations such as the Medical Group Management Association (MGMA), American Medical Group Association (AMGA), the Association of American Medical Colleges (AAMC), and my own firm (ECG Management Consultants). All of these organizations annually publish large national compensation surveys that include benchmarks for physician compensation within each reported specialty. The use of multiple surveys in an analysis increases the overall sample size of the physicians being evaluated and increases accuracy.
12. A third industry standard is to utilize **surveys specific to the physician's employing entity**. The surveys above contain cohorts related to academic physicians (those employed by an academic medical center) and community physicians (those employed by hospitals, health systems and independent medical groups that include private practice clinics). Community physicians generally have only clinical responsibilities that involve providing care to patients, although some community physicians also provide administrative leadership. Academic physicians have a larger range of duties—clinical, teaching, research, and administrative responsibilities. Academic physicians generally produce less revenue relative to their community physician peers, and generally earn lower incomes. Plaintiff has been employed by both independent medical groups, including a private clinic, in a community physician setting, and academic medical centers in an academic physician setting. This distinction is very important for the purposes of this report.
13. The third standard related to the employing entity outlined above is referenced in Plaintiff's testimony. In Plaintiff's testimony it appears she delineates between the academic positions she had at both OHSU and Banner, and what she defines as "private practice" jobs, which

she notes have “high volume.”<sup>1</sup> These categorizations she apparently utilizes correspond to the types of benchmarks I utilized in my analysis. The organizations in the academic benchmarks include large academic medical centers such as OHSU, which attract physicians interested in teaching, research, and clinical responsibilities. The organizations in the community benchmarks include independent private practice groups, hospitals, and health systems – all organizations that employ physicians who spend their time primarily in clinical practice.

14. A fourth industry standard, which is applicable only to academic physicians, is to consider the **physician’s academic title/position**. As physicians gain experience in an academic environment, they typically are promoted to progressively higher levels until they reach full professor, and in some cases, Division Chief or Department Chair. These promotions are generally aligned with progressively higher levels of compensation.
15. A fifth standard, which is generally more applicable to community physicians, is to consider the correlation between **compensation and productivity**. Community physicians, such as those in private practice, are frequently paid using incentives that reward high levels of productivity, and a common phrase utilized in the industry is “market pay for market work.” Therefore, physician compensation is generally considered fair if productivity and compensation are highly correlated within the specialty-specific benchmarks. In general, physicians are often paid at the low end of the spectrum in the initial term of new employment arrangements in a community setting. This is because it often takes several years to build a practice and generate high levels of revenue. This standard does not generally apply to academic physicians, as most academic medical centers do not heavily incentivize productivity.

### **III. Plaintiff’s Compensation Was Within Market Range During Her Employment at OHSU and in Subsequent Employment Settings**

16. I utilized the standards in the aforementioned section of this report to outline benchmark compensation levels for the electrophysiology specialty. Table 1 below outlines a range of compensation rates for community physicians in the electrophysiology specialty using a blend of three industry surveys: MGMA, AMGA, and ECG. The table includes data from the most recently available versions of the relevant surveys. The composite benchmark represents the weighted average, based on sample size, of the three industry surveys utilized.

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<sup>1</sup> Plaintiff’s testimony, page 274 line 1.

**Table 1: Electrophysiology Median Benchmarks – Community Physicians**

<b>Specialty<sup>2</sup></b>	<b>Median</b>
MGMA	\$726,428
AMGA	\$671,043
ECG	\$650,000
Weighted Average	\$683,841

17. Because Plaintiff has also worked for academic medical centers, I also gathered data related to benchmark compensation levels for academic physicians in the cardiology specialty. The most common survey utilized to benchmark academic physicians is from the Association of American Medical Colleges (AAMC), which encompasses data from thousands of physicians practicing in academic settings.

18. The AAMC survey does not report a benchmark for electrophysiology; as such, I utilized the benchmark for invasive-interventional cardiology, which I understand is consistent with OHSU practices. Table 2 below illustrates median levels of compensation for academic cardiologists at the assistant professor, associate professor, and professor levels. For this analysis, the most recent versions of the AAMC survey was utilized.

**Table 2: Cardiology: Invasive Interventional – Median Benchmarks – Academic Physicians**

<b>Benchmark Survey<sup>3</sup></b>	<b>Assistant Professor: Median</b>	<b>Associate Professor: Median</b>	<b>Professor: Median</b>
AAMC	\$415,292	\$477,278	\$481,256

19. I utilized the benchmark data to compare Plaintiff's actual historical compensation to market. In conducting this analysis, I:

<sup>2</sup> Source: Clinical compensation benchmarks are based on a respondent-weighted blend of MGMA Data-Dive 2023 Provider Compensation, 2022 Data for Cardiology: Electrophysiology; AMGA 2023 Medical Group Compensation and Productivity Survey for Cardiology-EP; and ECG 2023 Physician and APP Compensation Survey for Cardiology - Electrophysiology. See Exhibit I for additional details.

<sup>3</sup> Source: Clinical compensation benchmarks are based on 2022 Data and AAMC Faculty Salary Report FY22 for Cardiology: Invasive Interventional-Med. See Exhibit II for additional details.

- Utilized data from Plaintiff's contracts and other information provided (including tax forms) to determine her historical levels of compensation at each employing organization.
- Compiled benchmark data that corresponds to the contract year of each employing organization. For example, for the contract year 2018, I utilized data from the 2019 surveys (which includes data compiled from 2018).
- Utilized comparative benchmark data that corresponds to Plaintiff's employing entity. For years in which Plaintiff was employed by OHSU and Banner University Medical Group, I utilized academic benchmarks. For years in which Plaintiff was and is employed by United Medical Associates, PC and Citrus Cardiology Consultants, PA, I utilized community benchmarks.

The results from my analysis are illustrated in the table below:

**Table 3: Plaintiff's Historic Employment and Compensation<sup>4</sup>**

Employing Organization	Annual Compensation <sup>5</sup>	Benchmark	Benchmark Median <sup>6,7</sup>	Compensation: Percent of Benchmark Median
OHSU <sup>8</sup>	\$409,000	Academic – Associate Professor	\$413,000	99%
Banner <sup>9</sup>	\$450,000	Academic – Associate Professor	\$419,000	107%

<sup>4</sup> See Exhibit III for additional details.

<sup>5</sup> Plaintiff's OHSU annual compensation figures are rounded to the nearest thousand.

<sup>6</sup> Academic source: clinical compensation benchmarks are based on AAMC Faculty Salary Report FY22 for Cardiology: Invasive Interventional-Med. The year for each source corresponds with the employment year.

<sup>7</sup> Community source: clinical compensation benchmarks are based on a respondent-weighted blend of MGMA DataDive 2023 Provider Compensation, 2022 Data for Cardiology: Electrophysiology; AMGA 2023 Medical Group Compensation and Productivity Survey for Cardiology-EP; and ECG 2023 Physician and APP Compensation Survey for Cardiology - Electrophysiology. The year for each source corresponds with the employment year.

<sup>8</sup> OHSU annual compensation extracted from OHSU Emp Labor Dist Summary 2015 to 2017 for Plaintiff. 2017 base compensation data was annualized based on Plaintiff's termination date and one-time payments were treated as such.

<sup>9</sup> Banner annual compensation extracted from addendum 3.1A Compensation plan exhibit in the Physician Employment Agreement (0485-01-67041).

Employing Organization	Annual Compensation <sup>5</sup>	Benchmark	Benchmark Median <sup>6,7</sup>	Compensation: Percent of Benchmark Median
United Medical Associates <sup>10</sup>	\$500,000	Community	\$669,821	75%
Citrus Cardiology <sup>11</sup>	\$525,000	Community	\$683,841	77%

20. As illustrated in the Table 3, Plaintiff's compensation at all four organizations is within a reasonable range of the median benchmark. Her compensation at both UMA and Citrus Cardiology is lower than the median, but this is aligned with industry norms at community physician groups (non-academic), which often pay a guaranteed salary (with no productivity incentives) for the first one to two years of employment. As previously mentioned, this type of provision provides a physician new to a community physician group, such as a private practice group, with time to build a practice and increase productivity. In most situations, the expectation is that a physician will build productivity levels during this period to a point where salaries will increase when physicians become eligible for productivity incentives. This is consistent with the situation at Plaintiff's current employer – she is paid a guarantee in the first 12 months of employment, but then is expected to transition into a productivity model that pays progressively higher levels of compensation at higher levels of productivity.

21. Therefore, I conclude that Plaintiff was paid in accordance with market at all four organizations.

#### IV. Plaintiff's Earning Capacity Was Not Negatively Impacted by Her Departure from OHSU

22. In her deposition, Plaintiff claims that "my termination at OHSU changed the actual trajectory of my career." She indicates that, had she stayed in academic medicine at OHSU, she might have one day been promoted to full professor and been considered for a Division Chief role. She also states in her deposition that her future earnings capacity was negatively impacted because of her departure from OHSU.<sup>12</sup> Plaintiff also stated in her deposition that she would not be against working in a high-volume private practice setting.<sup>13</sup>

<sup>10</sup> United Medical Associates annual compensation was extracted from Exhibit B in the employment agreement dated 02/08/2021.

<sup>11</sup> Citrus Cardiology Consultants annual compensation was extracted from the offer letter to Plaintiff on October 14, 2022.

<sup>12</sup> Plaintiff's deposition, page 288, line 18, and page 297, line 7.

<sup>13</sup> Plaintiff's deposition, page 274.

23. While my assessment and conclusions assume Plaintiff's assertion that she would have eventually been promoted to full professor and then Division Chief, I am not providing an opinion regarding the reasonableness or accuracy of her assertion. In reality, very few academic physicians ever attain the title of Division Chief, as many cardiology divisions are quite large and there is only one Chief per division (the current OHSU website lists 19 cardiologists in the division). Further, based on my expertise and familiarity with these arrangements, in most institutions the Division Chief position is held by an interventional cardiologist.

24. To determine whether her assertions regarding her future earnings capacity are valid, I constructed two compensation scenarios for comparative purposes. Each compensation scenario projects total compensation for Plaintiff beginning with her employment at OHSU in 2015. The scenarios are as follows:

- "Actual" Scenario: The income (including take-home compensation and employer contributions to retirement) Plaintiff earned from OHSU, Banner, UMA, and Citrus Cardiology in 2015-2023, plus income expected to be earned in 2024-2038 (when she is expected to retire at age 65). I assume she remains at Citrus Cardiology for the remainder of her career.
- "But For" Scenario: Actual income (including take-home compensation and employer contributions to retirement) earned at OHSU in 2015-2017, plus projected income earned at OHSU in 2018-2038 had Plaintiff continued to work there (through an expected retirement age of 65).

25. In the Actual scenario, the basis for the calculation of past and future income includes the following key assumptions, which are based on historical data and several assumptions:

- Contractual income levels are assumed through the end of 2023, which corresponds to the approximate date of this report. The compensation levels in the Citrus Cardiology contract were utilized for the period of 2022-2023.
- Plaintiff's income will increase to median benchmark levels in 2024 and will increase at a market rate of 2.4% per year until Plaintiff's income increases to 75th percentile

benchmark levels in 2027.<sup>14</sup> Her compensation will continue to increase at a market rate of 2.4% per year from 2028 to 2038.<sup>15</sup>

- Plaintiff's actual total OHSU cash contributions to retirement from 2015 to 2017.<sup>16</sup>
- Plaintiff received benchmark median employer contributions to her retirement account(s) from Banner and UMA from 2018 to 2021.<sup>17</sup>
- Plaintiff will receive benchmark median employer contributions to her retirement account(s) from Citrus Cardiology from 2022 to 2038.<sup>18</sup>

26. In the But For scenario, income is calculated based on a different set of assumptions:

- Actual cash compensation levels are assumed through 2017 when Plaintiff left OHSU.
- Plaintiff continues under an employment arrangement with OHSU, and cash compensation levels increase at a market rate of 3.0% through 2023, when I assume that Plaintiff is promoted to full professor. At this time, her cash compensation increases to the median benchmark level of full professor.<sup>19</sup>
- Cash compensation continues to increase at a market rate of 3.0% through 2027, when I assume Plaintiff is promoted to a cardiology Division Chief position. At this time her cash compensation increases to the median benchmark level of a Division Chief and increases at a 3.0% annual rate until she retires in 2038.
- Plaintiff's actual total OHSU cash contributions to retirement from 2015 to 2017.<sup>20</sup>
- OHSU continued to contribute to Plaintiff's retirement account at a rate of 7.9% of cash compensation.<sup>21</sup>

<sup>14</sup> I believe it is appropriate to assume a level of the 75<sup>th</sup> percentile of compensation in 2027. By this time, Plaintiff will have had several years to build her practice and her contract contains significant incentives to increase productivity.

<sup>15</sup> The community market rate is based on the compound annual growth rate of 2.4% between 2017 and 2022 for median compensation in the community benchmarks; these benchmarks are based on MGMA DataDive Compensation for Cardiology: Electrophysiology, AMGA Medical Group Compensation and Productivity Survey for Cardiology-EP, and ECG Physician and APP Compensation Survey for Cardiology - Electrophysiology, utilizing the surveys/reports that provided 2017 and 2022 data.

<sup>16</sup> Based on OHSU\_RB 000609-OHSU\_RB 000613, Pension Plan.pdf, provided by counsel. Details were not disclosed regarding OHSU's contribution to Plaintiff's account in 2015. For simplicity, I assumed the balance as of December 31, 2015 was OHSU's contribution for the year.

<sup>17</sup> Based on median employer contributions to retirement from the 2019-2022 ECG Compensation and Productivity Surveys (based on 2018-2021 data).

<sup>18</sup> Based on the approximate average median of employer contributions to retirement from the 2016-2022 ECG Compensation and Productivity Surveys (based on 2015-2021 data).

<sup>19</sup> Based on the compound annual growth rate of 3.0% between 2017 and 2022 for median compensation in the academic benchmarks; these benchmarks are based on AAMC Faculty Salary Report, utilizing the reports that provided 2017 and 2022 data, for Cardiology: Invasive Interventional-Med.

<sup>20</sup> See footnote 16.

<sup>21</sup> Assumes OHSU continues to contribute to Plaintiff's retirement account at a rate of 7.9% of cash compensation, which is the three-year average of OHSU's contributions from 2015 to 2017.

27. Table 4 below illustrates projected total cash compensation and employer contributions to retirement from 2015 through 2038 under both scenarios.

- Total cash compensation for the Actual scenario is \$2,464,000 higher than in the But For scenario.
- Total employer contributions to retirement for the Actual scenario is \$69,000 lower than in the But For scenario.
- Together, Plaintiff receives \$2,395,000 more income in the Actual scenario than in the But For scenario.

**Table 4: Projected Total Income and Employer Retirement Contributions<sup>22</sup>**

Scenario	2015-2023	2024-2038	2015-2038
<b>Cash Compensation</b>			
Actual	\$4,145,000	\$15,605,000	\$19,750,000
But For	\$3,922,000	\$13,364,000	\$17,286,000
Variance	\$223,000	\$2,241,000	\$2,464,000
<b>Employer Retirement Contributions</b>			
Actual	\$222,000	\$866,000	\$1,088,000
But For	\$233,000	\$924,000	\$1,157,000
Variance	(\$11,000)	(\$58,000)	(\$69,000)
<b>Grand Total</b>			
Actual	\$4,367,000	\$16,471,000	\$20,838,000
But For	\$4,155,000	\$14,288,000	\$18,443,000
Variance	\$212,000	\$2,183,000	\$2,395,000

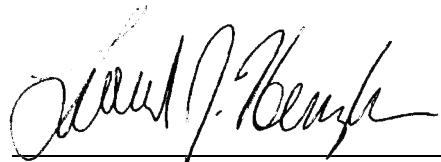
28. Therefore, I conclude that Plaintiff's future earning potential is actually higher under the Actual scenario.

## V. Conclusions

29. In the documents provided by legal counsel, Plaintiff alleges that OHSU discriminated against Plaintiff and that Plaintiff's career trajectory and future earnings potential suffered as a result of OHSU's nonrenewal of her contract. After conducting an analysis that encompasses a projection of future earnings potential in contrasting Actual and But For scenarios,

<sup>22</sup> See Exhibit IV for additional details.

I have concluded that Plaintiff's future earnings capacity was not negatively impacted by her departure from OHSU. In fact, she was able to secure subsequent employment including her current position with a successful private practice group that projects to pay her more than she would be able to earn in an academic environment.



Leonard J. Henzke

November 1, 2023

Date

## Attachment 1

### Curriculum Vitae: Leonard J. Henzke

With 25 years of healthcare management consulting experience advising hospitals, health systems, and physician practices, Len possesses the ability to foster cooperation and build trust among the leadership of divergent healthcare organizations, which has been one of the cornerstones of his consulting career.

Len has worked closely with a variety of leading hospitals, health systems, and medical groups nationwide, directing engagements involving system and organizational strategic planning, hospital/medical group affiliations and transactions, and physician organization development and design. As a facilitator, Len has advanced numerous engagements between hospital executives and physicians in designing creative and effective alignment vehicles to further mutual goals, and his clients appreciate his ability to find common ground among stakeholders with competing interests. Len has led diverse transformative engagements, including the completion of a strategic integration plan for a large, independent community hospital and a regional health system that positioned the client for expansion into a new market; the facilitation of a merger of four independent multispecialty groups into a single group with over 700 physicians; and the development of an integrated employed physician network for a major health system that resulted in improved market share and physician alignment.

Len has led dozens of engagements that have involved working directly with individual physicians, including many related to transactions and affiliations as well as physician compensation. As a result, he is often called upon by hospital executives to explore partnerships with independent physicians and medical groups that ultimately improve alignment and relationships between physicians and hospital executives.

Prior to joining ECG, Len worked as a healthcare legislative aide for the US Senate Labor and Human Resources Committee.

With expertise in many areas, Len is a frequent speaker and author and has addressed regional, state, and national associations on issues related to hospital-physician alignment, physician compensation, accountable care organizations, physician call coverage arrangements, and compliance.

### **Education**

#### **University of Washington**

Master of Business Administration

Master of Health Administration

#### **College of William & Mary**

Bachelor of Arts

### **Publications**

- “Operationalizing Your Comanagement Arrangement: Major Steps and Common Pitfalls” (June 1, 2014), [ecgmc.com](http://ecgmc.com).
- “The Fate of Physician-Owned Orthopedic ASCs: Independence or Integration?” (December 31, 2013), [ecgmc.com](http://ecgmc.com).
- “Partnering with Orthopedists: Understanding the Options” (December 15, 2011), [ecgmc.com](http://ecgmc.com).

- “Disclosure of Financial Relationships Report” (*Compliance Today*, June 2008).
- “Organizational and Governance Structure for Employed Physician Networks” (February 29, 2008), [ecgmc.com](http://ecgmc.com).
- “Solutions to Emergency Department Call Coverage Issues: Guidance for Payment Solutions” (*Compliance Today*, January 2008).
- “Solutions to Emergency Department Call Coverage Issues: The Office of Inspector General Provides Hospitals with Its First Guidance to Payment Solutions” (October 26, 2007), [ecgmc.com](http://ecgmc.com).
- “Addressing the ED Call Coverage Crisis: What Hospital Leaders Can Do” (January 29, 2007), [ecgmc.com](http://ecgmc.com).
- “Call of the Riled: addressing the financial impacts of ED call coverage” (*HFM Magazine*, January 2007).
- “They Call More Than They Visit: Improving Operations to Provide Excellent Telephone Service” (*Group Practice Journal*, February 2004).
- “What Boards Should Know About the Emerging Call Coverage Crisis” (*American Governance Leader*, April–May 2003).

## Speaking Engagements

- “Orthopedics—Trends in Hospital-Physician Alignment” (Washington State Orthopaedic Association Annual Meeting, November 17, 2012).
- “A Whole New Ball Game: Value-Based Physician Compensation” (Georgia Hospital Association, March 20, 2012).
- “A Whole New Ballgame: Value-Based Physician Compensation” (AMGA 2012 Annual Conference, March 8, 2012).
- “On-Call Compensation Data-Driven Solutions” (webcast, HCPro, December 6, 2011).
- “Hospital-Physician Alignment Trends” (Davis Wright Tremaine, October 5, 2011).
- “Current Trends in Physician Employment by System with an Emphasis on Compensation” (Association of Washington Public Hospital Districts—Government Agency Collaboration Project, June 10, 2011).
- “Making the Most of Hospital-Physician Alignment: Why Employment Is Not the Only Way” (Hospital & Physician Relations: An Executive Summit, October 26, 2010).
- “Cutting-Edge Physician-Hospital Relationship Models—An Examination of the Critical Legal and Business Issues” (Hospital & Physician Relations: An Executive Summit, October 25, 2010).
- “Multispecialty and Cardiology Group Acquisition Trends” (Northwest Medical Group Alliance Meeting, October 15, 2010).
- “Accountable Care Organizations: Case Studies and Physician Alignment Implications” (California HFMA Fall Conference, September 19, 2010).
- “Physician Compensation: Recent Trends and the Outlook for the Future” (Northwest Medical Group Alliance, December 4, 2009).

- “Winning Strategies for Successfully Employing Physicians” (Voluntary Hospitals of America—West Coast, CFO/COO Group, August 6, 2009).
- “Physician Alignment Discussion” (Association of Washington Public Hospital Districts, June 12, 2009).
- “Hospital-Based Clinics & Medical Foundations” (Hooper Lundy & Bookman Health Leaders Conference, September 23, 2008).
- “Physician Employment Workshop” (Florida Hospital Association, April 4, 2008).
- “Hospital-Medical Staff Relations: Northwest Trends and Issues” (Washington State Hospital Association/Oregon Association of Hospitals and Health Systems, June 23, 2004).
- “Avoiding Catastrophe: A Guide to On-Call Coverage Issues” (Oregon Association of Hospitals and Health Systems, October 28, 2003).

## Webinars

- “Physician Compensation in a Value-Based World” (Telnet webinar, Georgia Hospital Association, February 27, 2014).
- “Value-Based Physician Compensation: Considerations in the Transition” (Association of Staff Physician Recruiters, April 24, 2013).
- “Critical Trends in Physician Compensation” (Georgia Hospital Association, February 10, 2011).
- “Specialist Employment Trends” (Georgia Hospital Association, January 18, 2011).
- “The Pay-for-Call Issue: What Hospital Executives Should Know” (Northern New England Association of Healthcare Executives, April 16, 2010).
- “The Physician Market—Compensation, Benefits, Recruiting, and Employment Trends” (Georgia Hospital Association, February 23, 2010).
- “Assessing FMV in Hospital-Physician Arrangements: What Healthcare Executives Should Know” (Georgia Hospital Association, January 28, 2010).
- “Winning Strategies for Successfully Employing Physicians” (Arizona Hospital and Healthcare Association, May 27, 2009).
- “Latest Trends in Physician Compensation, Benefits, and Recruiting” (Arizona Hospital and Healthcare Association, March 26, 2009).
- “Assessing FMV in Hospital-Physician Arrangements: What Healthcare Executives Should Know” (Georgia Hospital Association, February 19, 2009).
- “Assessing FMV in Hospital-Physician Arrangements: What Healthcare Executives Should Know” (World Research Group, July 23, 2008).
- “ED Call Coverage—OIG Speaks Out” (Telnet, March 11, 2008).
- “OIG Call Coverage” (Arizona Hospital and Healthcare Association, February 28, 2008).
- “Physician Governance within Integrated Delivery Systems” (Georgia Hospital Association, February 19, 2008).

**Attachment 2**

## Documents Provided to Physician Compensation Expert

#	Beginning Bates	Ending Bates	Description
1	UPENN000450	UPENN000455	Clinical Practices of the University of Pennsylvania Department of Medicine Member Practice Agreement [Hospital Based Physician]
2	UPHS000194	UPHS000195	MOU for Joint Faculty Appointments at the Philadelphia Veterans Administration Medical Center and the University of Pennsylvania Schools of Medicine and Dentistry
3	UPHS000038	UPHS000040	Academic Plan for Rupa Bala, MD
4	OHSU_RB 000050	OHSU_RB 000073	Oregon Health & Science University Clinician Employment Agreement
5	BANNER000557	BANNER000577	Banner-University Medical Group Physician Employment Agreement
6	BAAA 2674	BAAA 2691	United Medical Associates PC Employment Agreement, 2/8/21
7	BAAA 2692	BAAA 2710	United Medical Associates PC Employment Agreement, 8/6/21
8	BALA 2728	BALA 2744	Citrus Cardiology Consultants P.A. Physician Services Employment Agreement
9	OHSU_RB 000026	OHSU_RB 000048	Rupa Bala, MD CV: 2014
10	BANNER000579	BANNER000604	Rupa Bala, MD CV: 2015-2017
11	ADVOCATE000004	ADVOCATE000029	Rupa Bala, MD CV: 2017
12	BALA 000770	BALA 000793	Rupa Bala, MD CV: 2020
13	BALA 2440	BALA 2464	Rupa Bala, MD CV: 2021
14	BALA 2485	BALA 2509	Rupa Bala, MD CV: May 2022
15			Excerpt of July 28, 2020 Deposition of Dr. Rupa Bala (pages 264-316)
16			Excerpt of Plaintiff's Initial Disclosures (pages 12-13)
17	BALA 000625	BALA 000628	OHSU Offer Letter, 7/16/14
18	OHSU_RB 000015	OHSU_RB 000016	OHSU Position Description, Unclassified Academic Personnel
19	OHSU_RB 000614	OHSU_RB 000620	OHSU Employee History Detail, Rupa Bala
20	OHSU_RB 000386	OHSU_RB 000472	OHSU Group Medical Plan, PPO Plan, effective 1/1/17
21	OHSU_RB 000338	OHSU_RB 000382	OHSU Oregon Group Dental Plan, Delta Dental Premier Plan B, effective 1/1/17
22	BALA 0846	BALA 0847	OHSU communication re promotion, 4/13/15-4/14/15
23	BALA 00193	BALA 00195	Personal Statement by Rupa Bala re promotion (OHSU)
24	OHSU_RB 001780	OHSU_RB 001782	OHSU Recommendation for Appointment to Associate Professor, 12/5/15
25	OHSU_RB 000098	OHSU_RB 000098	OHSU Appointment to Associate Professor effective 1/1/16
26	OHSU_RB 000099	OHSU_RB 000099	OHSU Annual Salary effective 7/1/16
27	OHSU_RB 000853	OHSU_RB 000853	OHSU Monthly Benefit Contribution, 2015-2017
28	OHSU_RB 000852	OHSU_RB 000852	OHSU Total Compensation, 2015-2017
29	OHSU_RB 000609	OHSU_RB 000613	Fidelity Investments OHSU Pension Plan, Retirement Savings Statement: 1/1/16-5/3/19
30	OHSU_RB 000605	OHSU_RB 000608	Fidelity Investments OHSU Tax Deferred Investment Plan, Retirement Savings Statement: 1/1/16-5/3/19
31	OHSU_RB 000383	OHSU_RB 000385	OHSU Retirement Account Summary: 5/3/17-5/2/19
32	BANNER000130	BANNER000130	Physician Recruitment - BUMG Physician Request Form
33	BANNER000079	BANNER000080	Banner Health Position Description, signed by Rupa Bala 4/11/18
34	BANNER000087	BANNER000087	Banner Health New Hire Paperwork
35	BANNER000532	BANNER000550	Banner Health Payroll Report: 5/23/18-12/20/18
36	BALA 2727	BALA 2727	Citrus Cardiology Consultants P.A. Offer Letter, 10/14/22
37	BALA 2723	BALA 2725	Citrus Cardiology Consultants P.A. Employment Application, 11/14/22

#	Beginning Bates	Ending Bates	Description
38	BALA 2778	BALA 2825	Citrus Cardiology Consultants P.A. Benefit Enrollment Guide, 2023
39	BALA 1290	BALA 1470	Rupa Bala Tax Returns: 2015-2018
40	BALA 2551	BALA 2622	Rupa Bala Tax Returns: 2019-2021
41	OHSU_RB000324	OHSU_RB000324	OHSU W-2: 2015
42	OHSU_RB000323	OHSU_RB000323	OHSU W-2: 2016
43	BALA 2876	BALA 2877	1099-MISC: 2017 (Medtronic Logistics & Quality Conferences)
44	OHSU_RB000325	OHSU_RB000325	OHSU W-2: 2017
45	BANNER000500	BANNER000501	Banner-Univ Med Group W-2: 2018
46	BANNER000502	BANNER000503	Banner-Univ Med Group W-2: 2019
47	BAAA 2719	BAAA 2720	Banner-Univ Med Group W-2: 2020
48	BAAA 2721	BAAA 2721	United Medical Associates, PC W-2: 2021
49	BAAA 2283	BAAA 2284	United Medical Associates, PC W-2: 2022
50	BALA 2826	BALA 2854	AAMC Faculty Salary Report, FY 2021: Summary Statistics
51	BALA 2855	BALA 2873	MGMA Physician Compensation Reports, 2021
52			FRCP 26. Duty to Disclose; General Provisions Governing Discovery (Rule Text & Notes of Decisions)
53			Exhibit A to Amended Stipulated Protective Order, signed 10/13/23

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
Expert Report of Leonard J. Henzke

### Total Compensation Benchmarks: Community

1 MGMA						
Data Year	Specialty	Count	25th	Median	75th	MGMA Blend Weight
2022	Cardiology: Electrophysiology	526	\$ 585,043	\$ 726,428	\$ 932,612	33%
2021	Cardiology: Electrophysiology	596	\$ 552,106	\$ 691,737	\$ 883,540	39%
2020	Cardiology: Electrophysiology	542	\$ 545,527	\$ 670,956	\$ 842,467	41%
2019	Cardiology: Electrophysiology	485	\$ 554,637	\$ 683,692	\$ 842,945	43%
2018	Cardiology: Electrophysiology	411	\$ 512,478	\$ 639,828	\$ 797,745	40%
2017	Cardiology: Electrophysiology	449	\$ 501,531	\$ 617,220	\$ 754,591	45%
2 AMGA						
Data Year	Specialty	Count	25th	Median	75th	AMGA Blend Weight
2022	Cardiology - EP	690	\$ 528,177	\$ 671,043	\$ 847,649	43%
2021	Cardiology - EP	583	\$ 513,864	\$ 651,300	\$ 789,090	38%
2020	Cardiology - EP	522	\$ 499,990	\$ 621,929	\$ 782,811	39%
2019	Cardiology - EP	449	\$ 516,198	\$ 636,899	\$ 816,191	39%
2018	Cardiology - EP	442	\$ 477,693	\$ 594,745	\$ 750,738	43%
2017	Cardiology - EP	388	\$ 498,876	\$ 580,868	\$ 716,991	39%
3 ECG						
Data Year	Specialty	Count	25th	Median	75th	ECG Blend Weight
2022	Cardiology - Electrophysiology	401	\$ 508,463	\$ 650,000	\$ 822,080	25%
2021	Cardiology - Electrophysiology	366	\$ 532,369	\$ 663,633	\$ 807,509	24%
2020	Cardiology - Electrophysiology	270	\$ 511,515	\$ 627,358	\$ 763,074	20%
2019	Cardiology - Electrophysiology	207	\$ 530,444	\$ 646,453	\$ 833,014	18%
2018	Cardiology - Electrophysiology	169	\$ 457,778	\$ 613,934	\$ 837,037	17%
2017	Cardiology - Electrophysiology	164	\$ 516,584	\$ 645,483	\$ 810,922	16%
4 Data Source Blend						
Data Year	Specialty	Count	25th	Median	75th	Data Source Blend Weight
2022	Cardiology - Electrophysiology	1,617	\$ 541,786	\$ 683,841	\$ 868,946	100%
2021	Cardiology - Electrophysiology	1,545	\$ 533,000	\$ 669,821	\$ 829,888	100%
2020	Cardiology - Electrophysiology	1,334	\$ 520,824	\$ 642,947	\$ 803,054	100%
2019	Cardiology - Electrophysiology	1,141	\$ 535,122	\$ 658,522	\$ 830,615	100%
2018	Cardiology - Electrophysiology	1,022	\$ 488,389	\$ 616,048	\$ 783,913	100%
2017	Cardiology - Electrophysiology	1,001	\$ 502,968	\$ 607,760	\$ 749,246	100%

<sup>1</sup> MGMA DataDive 2018-2023 Provider Compensation, 2017-2022 Data, for Cardiology: Electrophysiology.

<sup>2</sup> AMGA 2018-2023 Medical Group Compensation and Productivity Surveys for Cardiology-EP.

<sup>3</sup> ECG 2018-2023 Physician and APP Compensation Surveys for Cardiology-Electrophysiology.

<sup>4</sup> Respondent-weighted blend.

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
 Expert Report of Leonard J. Henzke

### Total Compensation Benchmarks: Academic

<sup>1</sup> AAMC				Count	25th	Median	75th
Data Year	Specialty	Rank					
2022	Cardiology: Invasive Interventional-Med.	Instructor		27	\$ 162,556	\$ 343,000	\$ 449,218
2022	Cardiology: Invasive Interventional-Med.	Assistant Professor		434	\$ 347,994	\$ 415,292	\$ 537,550
2022	Cardiology: Invasive Interventional-Med.	Associate Professor		318	\$ 411,102	\$ 477,278	\$ 585,704
2022	Cardiology: Invasive Interventional-Med.	Professor		262	\$ 410,665	\$ 481,256	\$ 611,464
2022	Cardiology: Invasive Interventional-Med.	Chief		22	\$ 554,160	\$ 716,205	\$ 836,677
2021	Cardiology: Invasive Interventional-Med.	Instructor		32	\$ 182,900	\$ 347,000	\$ 442,887
2021	Cardiology: Invasive Interventional-Med.	Assistant Professor		464	\$ 333,208	\$ 400,003	\$ 520,333
2021	Cardiology: Invasive Interventional-Med.	Associate Professor		321	\$ 381,436	\$ 450,903	\$ 563,107
2021	Cardiology: Invasive Interventional-Med.	Professor		280	\$ 388,184	\$ 455,804	\$ 569,404
2021	Cardiology: Invasive Interventional-Med.	Chief		19	\$ 613,349	\$ 738,878	\$ 1,020,000
2020	Cardiology: Invasive Interventional-Med.	Instructor		37	\$ 276,000	\$ 371,000	\$ 457,000
2020	Cardiology: Invasive Interventional-Med.	Assistant Professor		429	\$ 322,000	\$ 385,000	\$ 498,000
2020	Cardiology: Invasive Interventional-Med.	Associate Professor		296	\$ 372,000	\$ 455,000	\$ 555,000
2020	Cardiology: Invasive Interventional-Med.	Professor		258	\$ 360,000	\$ 441,000	\$ 547,000
2020	Cardiology: Invasive Interventional-Med.	Chief		23	\$ 599,000	\$ 700,000	\$ 1,024,000
2019	Cardiology: Invasive Interventional-Med.	Instructor		27	\$ 230,000	\$ 337,000	\$ 437,000
2019	Cardiology: Invasive Interventional-Med.	Assistant Professor		427	\$ 300,000	\$ 380,000	\$ 500,000
2019	Cardiology: Invasive Interventional-Med.	Associate Professor		289	\$ 354,000	\$ 440,000	\$ 540,000
2019	Cardiology: Invasive Interventional-Med.	Professor		250	\$ 361,000	\$ 433,000	\$ 524,000
2019	Cardiology: Invasive Interventional-Med.	Chief		24	\$ 548,000	\$ 611,000	\$ 723,000
2018	Cardiology: Invasive Interventional-Med.	Instructor		17	\$ 240,000	\$ 350,000	\$ 452,000
2018	Cardiology: Invasive Interventional-Med.	Assistant Professor		423	\$ 299,000	\$ 374,000	\$ 492,000
2018	Cardiology: Invasive Interventional-Med.	Associate Professor		295	\$ 342,000	\$ 419,000	\$ 512,000
2018	Cardiology: Invasive Interventional-Med.	Professor		250	\$ 351,000	\$ 419,000	\$ 514,000
2018	Cardiology: Invasive Interventional-Med.	Chief		27	\$ 517,000	\$ 646,000	\$ 695,000
2017	Cardiology: Invasive Interventional-Med.	Instructor		29	\$ 236,000	\$ 275,000	\$ 473,000
2017	Cardiology: Invasive Interventional-Med.	Assistant Professor		522	\$ 281,000	\$ 358,000	\$ 475,000
2017	Cardiology: Invasive Interventional-Med.	Associate Professor		309	\$ 340,000	\$ 413,000	\$ 511,000
2017	Cardiology: Invasive Interventional-Med.	Professor		239	\$ 347,000	\$ 415,000	\$ 520,000
2017	Cardiology: Invasive Interventional-Med.	Chief		30	\$ 500,000	\$ 633,000	\$ 731,000

<sup>1</sup> Clinical compensation benchmarks are based on AAMC *Faculty Salary Reports*, FY 2017-2022, for Cardiology: Invasive Interventional-Med.

Dr. Rupa Bala v. Oregon Health & Science University, et al.

Expert Report of Leonard J. Henzke

### Plaintiff's Historical Compensation to Market Comparison

Employer	Year	Employment	Benchmark <sup>1,2</sup>	Dr. Bala's Compensation:		
				Dr. Bala Annual Compensation	Benchmark Median	Percentage of Benchmark Median
<sup>3</sup> OHSU	2017	Associate Professor	\$ 409,000	\$ 413,000		99%
<sup>4</sup> Banner Medical Group	2018	Associate Professor	\$ 450,000	\$ 419,000		107%
<sup>5</sup> United Medical Associates	2021	Community	\$ 500,000	\$ 669,821		75%
<sup>6</sup> Citrus Cardiology	2022	Community	\$ 525,000	\$ 683,841		77%

Note: Dr. Bala's OHSU annual compensation figures are rounded to the nearest thousand.

<sup>1</sup> OHSU and Banner compensation benchmarking is based on academic clinical compensation benchmarks from *AAMC Faculty Salary Report* for Cardiology: Invasive Interventional-Med., associate professor. The year for each source corresponds with the employment year.

<sup>2</sup> United Medical Associates and Citrus Cardiology compensation is based on community clinical compensation benchmarks using a respondent-weighted blend of MGMA DataDive Provider Compensation for Cardiology: Electrophysiology; AMGA *Medical Group Compensation and Productivity Survey* for Cardiology-EP; and ECG *Physician and APP Compensation Survey* for Cardiology-Electrophysiology. The year for each source corresponds with the employment year.

<sup>3</sup> OHSU annual compensation extracted from "OHSU Emp Labor Dist Summary 2015 to 2017" for Dr. Bala; 2017 base compensation data was annualized based on Dr. Bala's termination date, and onetime payments were treated as such.

<sup>4</sup> Banner Medical Group annual compensation extracted from addendum 3.1A Compensation plan exhibit in the Physician Employment Agreement (0485-01-67041).

<sup>5</sup> United Medical Associates annual compensation was extracted from Exhibit B in the employment agreement dated February 8, 2021.

<sup>6</sup> Citrus Cardiology Consultants annual compensation was extracted from the offer letter to Dr. Bala on October 14, 2022.

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
Expert Report of Leonard J. Henzke

#### Projected Total Compensation and Benefits Scenarios

Key Assumptions		
Measure	Assumption	Notes
<sup>1</sup> Compensation Growth Rate: Community Benchmarks	2.4%	2017 to 2022 CAGR
<sup>2</sup> Compensation Growth Rate: Academic Benchmarks	3.0%	2017 to 2022 CAGR
<sup>3</sup> Increase to Median Compensation	2024 Median \$716,876	Actual scenario
<sup>4</sup> Increase to 75th Compensation	2027 75th Percentile \$977,723	Actual scenario
<sup>5</sup> Promotion to Full Professor	2023 Median \$495,702	But For scenario
<sup>6</sup> Promotion to Chief	2027 Median \$830,345	But For scenario
<sup>7</sup> Employer Contribution to Retirement as a % of Cash Compensation: Actual 2015–2017		
<sup>8</sup> Employer Contribution to Retirement as a % of Cash Compensation: Actual 2018–2023	ECG Median	Informed by IRS limitations
<sup>9</sup> Employer Contribution to Retirement as a % of Cash Compensation: Actual 2023–2038	ECG Average Median 2015–2023	Informed by IRS limitations
<sup>10</sup> Employer Contribution as a % of Cash Compensation: But For 2015–2017	Reported Actuals	401(a) contributions by OHSU
<sup>11</sup> Employer Contribution as a % of Cash Compensation: But For 2018–2038	Average OHSU Contributions 2015–2017	Informed by IRS limitations

#### Analysis Takeaways

Scenario	2015 to 2023						2024 to 2038						2015 to 2038					
	Total Cash Compensation			Total Cash Compensation + Total Employer Retirement Contributions			Total Cash Compensation			Total Cash Compensation + Total Employer Retirement Contributions			Total Cash Compensation			Total Cash Compensation + Total Employer Retirement Contributions		
	Total Cash Compensation	Total Employer Retirement Contributions	Total Cash Compensation	Total Cash Compensation	Total Employer Retirement Contributions	Total Cash Compensation	Total Cash Compensation	Total Employer Retirement Contributions	Total Cash Compensation	Total Employer Retirement Contributions	Total Cash Compensation	Total Cash Compensation	Total Cash Compensation	Total Employer Retirement Contributions	Total Cash Compensation	Total Employer Retirement Contributions	Total Cash Compensation	Total Employer Retirement Contributions
Actual	\$ 4,145,000	\$ 222,000	\$ 4,367,000	\$ 15,605,000	\$ 866,000	\$ 16,471,000	\$ 19,750,000	\$ 1,088,000	\$ 20,838,000									
But For	\$ 3,922,000	\$ 233,000	\$ 4,155,000	\$ 13,364,000	\$ 924,000	\$ 14,288,000	\$ 17,286,000	\$ 1,157,000	\$ 18,443,000									
Variance	\$ 223,000	\$ (11,000)	\$ 212,000	\$ 2,241,000	\$ (58,000)	\$ 2,183,000	\$ 2,464,000	\$ (69,000)	\$ 2,395,000									

Year	Actual						But For						Variance							
	Employing Organization: Actual Scenario	Employing Organization: But For Scenario	Cash Compensation			Employer Retirement Contributions			Cash Compensation			Employer Retirement Contributions			Cash Compensation			Employer Retirement Contributions		
			Cash Compensation	Employer Retirement Contributions																
2015	OHSU	OHSU	\$ 398,000	\$ 31,000	\$ 429,000	\$ 398,000	\$ 31,000	\$ 429,000	\$ 398,000	\$ 31,000	\$ 429,000	\$ 398,000	\$ 31,000	\$ 429,000	\$ -	\$ -	\$ -	\$ -		
2016	OHSU	OHSU	\$ 383,000	\$ 32,000	\$ 415,000	\$ 383,000	\$ 32,000	\$ 415,000	\$ 383,000	\$ 32,000	\$ 415,000	\$ 383,000	\$ 32,000	\$ 415,000	\$ -	\$ -	\$ -	\$ -		
2017	OHSU	OHSU	\$ 409,000	\$ 31,000	\$ 440,000	\$ 409,000	\$ 31,000	\$ 440,000	\$ 409,000	\$ 31,000	\$ 440,000	\$ 409,000	\$ 31,000	\$ 440,000	\$ -	\$ -	\$ -	\$ -		
2018	Banner Medical Group	OHSU	\$ 450,000	\$ 18,000	\$ 468,000	\$ 421,000	\$ 22,000	\$ 443,000	\$ 29,000	\$ 443,000	\$ 29,000	\$ 443,000	\$ 29,000	\$ 443,000	\$ (4,000)	\$ (4,000)	\$ 25,000	\$ 25,000		
2019	Banner Medical Group	OHSU	\$ 464,000	\$ 20,000	\$ 484,000	\$ 434,000	\$ 22,000	\$ 456,000	\$ 30,000	\$ 456,000	\$ 30,000	\$ 456,000	\$ 30,000	\$ 456,000	\$ (2,000)	\$ (2,000)	\$ 28,000	\$ 28,000		
2020	Banner Medical Group	OHSU	\$ 478,000	\$ 23,000	\$ 501,000	\$ 447,000	\$ 22,000	\$ 469,000	\$ 31,000	\$ 469,000	\$ 31,000	\$ 469,000	\$ 31,000	\$ 469,000	\$ 1,000	\$ 1,000	\$ 32,000	\$ 32,000		
2021	United Medical Associates	OHSU	\$ 500,000	\$ 23,000	\$ 523,000	\$ 460,000	\$ 23,000	\$ 483,000	\$ 40,000	\$ 483,000	\$ 40,000	\$ 483,000	\$ 40,000	\$ 483,000	\$ -	\$ -	\$ 40,000	\$ 40,000		
2022	Citrus Cardiology	OHSU	\$ 525,000	\$ 21,000	\$ 546,000	\$ 474,000	\$ 24,000	\$ 498,000	\$ 51,000	\$ 498,000	\$ 51,000	\$ 498,000	\$ 51,000	\$ 498,000	\$ (3,000)	\$ (3,000)	\$ 48,000	\$ 48,000		
2023	Citrus Cardiology	OHSU	\$ 538,000	\$ 23,000	\$ 561,000	\$ 496,000	\$ 26,000	\$ 522,000	\$ 42,000	\$ 522,000	\$ 42,000	\$ 522,000	\$ 42,000	\$ 522,000	\$ (3,000)	\$ (3,000)	\$ 39,000	\$ 39,000		
2024	Citrus Cardiology	OHSU	\$ 717,000	\$ 26,000	\$ 743,000	\$ 511,000	\$ 29,000	\$ 540,000	\$ 206,000	\$ 540,000	\$ 206,000	\$ 540,000	\$ 206,000	\$ 540,000	\$ (3,000)	\$ (3,000)	\$ 203,000	\$ 203,000		
2025	Citrus Cardiology	OHSU	\$ 734,000	\$ 29,000	\$ 763,000	\$ 526,000	\$ 32,000	\$ 558,000	\$ 208,000	\$ 558,000	\$ 208,000	\$ 558,000	\$ 208,000	\$ 558,000	\$ (3,000)	\$ (3,000)	\$ 205,000	\$ 205,000		
2026	Citrus Cardiology	OHSU	\$ 752,000	\$ 32,000	\$ 784,000	\$ 542,000	\$ 36,000	\$ 578,000	\$ 210,000	\$ 578,000	\$ 210,000	\$ 578,000	\$ 210,000	\$ 578,000	\$ (4,000)	\$ (4,000)	\$ 206,000	\$ 206,000		
2027	Citrus Cardiology	OHSU	\$ 978,000	\$ 36,000	\$ 1,014,000	\$ 830,000	\$ 40,000	\$ 870,000	\$ 148,000	\$ 870,000	\$ 148,000	\$ 870,000	\$ 148,000	\$ 870,000	\$ (4,000)	\$ (4,000)	\$ 144,000	\$ 144,000		
2028	Citrus Cardiology	OHSU	\$ 1,001,000	\$ 40,000	\$ 1,041,000	\$ 855,000	\$ 45,000	\$ 900,000	\$ 146,000	\$ 900,000	\$ 146,000	\$ 900,000	\$ 146,000	\$ 900,000	\$ (5,000)	\$ (5,000)	\$ 141,000	\$ 141,000		
2029	Citrus Cardiology	OHSU	\$ 1,025,000	\$ 45,000	\$ 1,070,000	\$ 881,000	\$ 50,000	\$ 931,000	\$ 144,000	\$ 931,000	\$ 144,000	\$ 931,000	\$ 144,000	\$ 931,000	\$ (5,000)	\$ (5,000)	\$ 139,000	\$ 139,000		
2030	Citrus Cardiology	OHSU	\$ 1,049,000	\$ 50,000	\$ 1,099,000	\$ 907,000	\$ 56,000	\$ 963,000	\$ 142,000	\$ 963,000	\$ 142,000	\$ 963,000	\$ 142,000	\$ 963,000	\$ (6,000)	\$ (6,000)	\$ 136,000	\$ 136,000		
2031	Citrus Cardiology	OHSU	\$ 1,074,000	\$ 56,000	\$ 1,130,000	\$ 934,000	\$ 62,000	\$ 996,000	\$ 140,000	\$ 996,000	\$ 140,000	\$ 996,000	\$ 140,000	\$ 996,000	\$ (6,000)	\$ (6,000)	\$ 134,000	\$ 134,000		
2032	Citrus Cardiology	OHSU	\$ 1,100,000	\$ 62,000	\$ 1,16															

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
Expert Report of Leonard J. Henzke

**Total Compensation Benchmarks: By Employment Setting**

1 MGMA							2 AMGA							3 ECG									
Physician Owned							Hospital Employed							Private Practice									
Data Year	Specialty	Count	MGMA Blend			Benchmark Source	Specialty	Count	Survey Blend			Benchmark Source	Specialty	Count	AMGA Blend			Benchmark Source	Specialty	Count	Survey Blend		
			25th	Median	75th				25th	Median	75th				25th	Median	75th				Weight		
2022	Cardiology: Electrophysiology	42	\$ 583,426	\$ 863,076	\$ 1,050,370	39%	2022	Cardiology: Electrophysiology	465	\$ 589,657	\$ 722,292	\$ 930,132	33%	2022	Cardiology - EP	625	\$ 531,028	\$ 676,977	\$ 857,747	45%			
2021	Cardiology: Electrophysiology	48	\$ 541,009	\$ 717,337	\$ 1,017,425	44%	2021	Cardiology: Electrophysiology	521	\$ 565,439	\$ 692,052	\$ 870,085	40%	2021	Cardiology - EP	522	\$ 515,202	\$ 654,824	\$ 787,091	40%			
2020	Cardiology: Electrophysiology	52	\$ 537,536	\$ 655,997	\$ 874,713	47%	2020	Cardiology: Electrophysiology	467	\$ 547,317	\$ 671,543	\$ 831,368	41%	2020	Cardiology - EP	464	\$ 502,701	\$ 635,229	\$ 797,783	41%			
2019	Cardiology: Electrophysiology	52	\$ 486,714	\$ 600,000	\$ 789,345	44%	2019	Cardiology: Electrophysiology	408	\$ 563,734	\$ 693,095	\$ 865,941	43%	2019	Cardiology - EP	382	\$ 512,189	\$ 635,732	\$ 815,655	40%			
2018	Cardiology: Electrophysiology	51	\$ 507,487	\$ 603,114	\$ 752,037	45%	2018	Cardiology: Electrophysiology	344	\$ 521,635	\$ 645,007	\$ 824,197	41%	2018	Cardiology - EP	380	\$ 474,169	\$ 586,286	\$ 750,674	45%			
2022	Cardiology - EP	65	\$ 490,740	\$ 619,426	\$ 795,198	61%	2022	Cardiology - EP	625	\$ 531,028	\$ 676,977	\$ 857,747	45%	2022	Cardiology - EP	303	\$ 546,885	\$ 667,863	\$ 838,778	22%			
2021	Cardiology - EP	61	\$ 496,254	\$ 646,581	\$ 825,027	56%	2021	Cardiology - EP	522	\$ 515,202	\$ 654,824	\$ 787,091	40%	2021	Cardiology - EP	271	\$ 565,439	\$ 689,853	\$ 994,623	21%			
2020	Cardiology - EP	58	\$ 455,052	\$ 560,191	\$ 693,750	53%	2020	Cardiology - EP	464	\$ 502,701	\$ 635,229	\$ 797,783	41%	2020	Cardiology - EP	210	\$ 542,076	\$ 653,817	\$ 787,089	18%			
2019	Cardiology - EP	67	\$ 558,013	\$ 636,899	\$ 814,446	56%	2019	Cardiology - EP	161	\$ 540,421	\$ 646,453	\$ 833,014	17%	2019	Cardiology - EP	115	\$ 537,630	\$ 641,973	\$ 883,759	14%			
2018	Cardiology - EP	62	\$ 491,909	\$ 631,231	\$ 749,767	55%	2018	Cardiology - EP	380	\$ 474,169	\$ 586,286	\$ 750,674	45%										
2022	Cardiology - Electrophysiology	1	\$ -	\$ -	\$ -	0%	2022	Cardiology - Electrophysiology	303	\$ 546,885	\$ 667,863	\$ 838,778	22%										
2021	Cardiology - Electrophysiology	3	\$ -	\$ -	\$ -	0%	2021	Cardiology - Electrophysiology	271	\$ 565,439	\$ 689,853	\$ 994,623	21%										
2020	Cardiology - Electrophysiology	3	\$ -	\$ -	\$ -	0%	2020	Cardiology - Electrophysiology	210	\$ 542,076	\$ 653,817	\$ 787,089	18%										
2019	Cardiology - Electrophysiology	3	\$ -	\$ -	\$ -	0%	2019	Cardiology - Electrophysiology	161	\$ 540,421	\$ 646,453	\$ 833,014	17%										
2018	Cardiology - Electrophysiology	2	\$ -	\$ -	\$ -	0%	2018	Cardiology - Electrophysiology	115	\$ 537,630	\$ 641,973	\$ 883,759	14%										
2022	Cardiology - Electrophysiology	107	\$ 527,121	\$ 715,064	\$ 895,359	100%	2022	Cardiology - Electrophysiology	1,393	\$ 554,048	\$ 690,121	\$ 877,784	100%										
2021	Cardiology - Electrophysiology	109	\$ 515,963	\$ 677,740	\$ 909,753	100%	2021	Cardiology - Electrophysiology	1,314	\$ 545,482	\$ 676,809	\$ 862,800	100%										
2020	Cardiology - Electrophysiology	110	\$ 494,044	\$ 605,481	\$ 779,296	100%	2020	Cardiology - Electrophysiology	1,141	\$ 528,209	\$ 653,513	\$ 809,561	100%										
2019	Cardiology - Electrophysiology	119	\$ 526,857	\$ 620,775	\$ 803,477	100%	2019	Cardiology - Electrophysiology	951	\$ 539,082	\$ 662,157	\$ 840,168	100%										
2018	Cardiology - Electrophysiology	113	\$ 498,940	\$ 618,541	\$ 750,792	100%	2018	Cardiology - Electrophysiology	839	\$ 502,329	\$ 617,995	\$ 799,061	100%										

<sup>1</sup> Clinical compensation benchmarks are based on MGMA DataDive 2019-2023 Provider Compensation, 2018-2022 Data for Cardiology: Electrophysiology.

<sup>2</sup> Clinical compensation benchmarks are based on AMGA 2019-2023 Medical Group Compensation and Productivity Surveys for Cardiology-EP.

<sup>3</sup> Clinical compensation benchmarks are based on ECG 2019-2023 Physician and APP Compensation Surveys for Cardiology-Electrophysiology.

<sup>4</sup> Respondent-weighted blend.

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
Expert Report of Leonard J. Henzke

### Total Compensation Benchmarks: By Region

MGMA <sup>1</sup>								MGMA Blend
Data Year	Region	Specialty	Count	25th	Median	75th	Weight	
2022	Eastern	Cardiology: Electrophysiology	129	\$ 480,466	\$ 596,476	\$ 710,615	36%	
2022	Midwest	Cardiology: Electrophysiology	104	\$ 609,483	\$ 709,465	\$ 904,375	25%	
2022	Southern	Cardiology: Electrophysiology	184	\$ 685,766	\$ 862,886	\$ 1,050,988	38%	
2022	Western	Cardiology: Electrophysiology	109	\$ 629,051	\$ 741,912	\$ 962,799	31%	
2021	Eastern	Cardiology: Electrophysiology	140	\$ 468,929	\$ 586,375	\$ 693,924	40%	
2021	Midwest	Cardiology: Electrophysiology	149	\$ 568,481	\$ 690,757	\$ 849,719	33%	
2021	Southern	Cardiology: Electrophysiology	198	\$ 606,527	\$ 799,083	\$ 1,056,504	50%	
2021	Western	Cardiology: Electrophysiology	109	\$ 573,915	\$ 722,777	\$ 913,690	32%	
2020	Eastern	Cardiology: Electrophysiology	117	\$ 470,715	\$ 582,812	\$ 756,694	41%	
2020	Midwest	Cardiology: Electrophysiology	164	\$ 557,427	\$ 644,384	\$ 835,658	38%	
2020	Southern	Cardiology: Electrophysiology	174	\$ 569,173	\$ 737,315	\$ 952,263	55%	
2020	Western	Cardiology: Electrophysiology	87	\$ 564,208	\$ 707,424	\$ 828,277	29%	
2019	Eastern	Cardiology: Electrophysiology	96	\$ 501,725	\$ 575,771	\$ 703,491	45%	
2019	Midwest	Cardiology: Electrophysiology	152	\$ 559,460	\$ 677,028	\$ 817,297	36%	
2019	Southern	Cardiology: Electrophysiology	142	\$ 611,961	\$ 760,553	\$ 1,018,885	57%	
2019	Western	Cardiology: Electrophysiology	95	\$ 561,150	\$ 701,180	\$ 846,047	37%	
2018	Eastern	Cardiology: Electrophysiology	69	\$ 492,418	\$ 559,056	\$ 701,562	42%	
2018	Midwest	Cardiology: Electrophysiology	129	\$ 493,971	\$ 629,050	\$ 778,163	35%	
2018	Southern	Cardiology: Electrophysiology	122	\$ 547,054	\$ 744,240	\$ 948,665	52%	
2018	Western	Cardiology: Electrophysiology	91	\$ 521,337	\$ 638,538	\$ 770,747	36%	
AMGA <sup>2</sup>								
AMGA Blend								
Data Year	Region	Specialty	Count	25th	Median	75th	Weight	
2022	Eastern	Cardiology - EP	138	\$ 502,255	\$ 614,897	\$ 792,161	38%	
2022	North	Cardiology - EP	180	\$ 495,632	\$ 661,612	\$ 783,176	43%	
2022	Southern	Cardiology - EP	221	\$ 614,687	\$ 774,766	\$ 1,005,852	46%	
2022	Western	Cardiology - EP	151	\$ 519,758	\$ 607,654	\$ 749,855	43%	
2021	Eastern	Cardiology - EP	119	\$ 497,760	\$ 590,498	\$ 751,518	34%	
2021	North	Cardiology - EP	198	\$ 540,130	\$ 682,288	\$ 770,482	44%	
2021	Southern	Cardiology - EP	118	\$ 541,940	\$ 695,880	\$ 820,213	30%	
2021	Western	Cardiology - EP	148	\$ 508,672	\$ 598,029	\$ 784,312	43%	
2020	Eastern	Cardiology - EP	116	\$ 473,695	\$ 548,175	\$ 707,963	40%	
2020	North	Cardiology - EP	161	\$ 556,838	\$ 715,373	\$ 900,686	37%	
2020	Southern	Cardiology - EP	97	\$ 526,000	\$ 635,208	\$ 755,798	31%	
2020	Western	Cardiology - EP	148	\$ 499,791	\$ 552,827	\$ 755,275	50%	
2019	Eastern	Cardiology - EP	90	\$ 511,730	\$ 585,806	\$ 712,459	42%	
2019	North	Cardiology - EP	172	\$ 572,417	\$ 689,938	\$ 827,287	41%	
2019	Southern	Cardiology - EP	68	\$ 525,000	\$ 694,537	\$ 815,228	27%	
2019	Western	Cardiology - EP	119	\$ 483,459	\$ 566,019	\$ 821,975	46%	
2018	Eastern	Cardiology - EP	74	\$ 497,809	\$ 568,108	\$ 686,103	45%	
2018	North	Cardiology - EP	174	\$ 540,038	\$ 600,670	\$ 752,041	47%	
2018	Southern	Cardiology - EP	70	\$ 548,170	\$ 663,277	\$ 812,540	30%	
2018	Western	Cardiology - EP	124	\$ 446,409	\$ 506,025	\$ 765,831	48%	

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
Expert Report of Leonard J. Henzke

### Total Compensation Benchmarks: By Region

ECG <sup>3</sup>							
Data Year	Region	Specialty	Count	ECG Blend		75th	Weight
				25th	Median		
2022	Eastern	Cardiology - Electrophysiology	93	\$ 437,550	\$ 550,000	\$ 631,031	26%
2022	Midwest	Cardiology - Electrophysiology	137	\$ 500,000	\$ 645,042	\$ 728,587	33%
2022	Southern	Cardiology - Electrophysiology	78	\$ 589,440	\$ 789,465	\$ 917,387	16%
2022	Western	Cardiology - Electrophysiology	93	\$ 598,826	\$ 710,470	\$ 980,891	26%
2021	Eastern	Cardiology - Electrophysiology	91	\$ 450,328	\$ 547,709	\$ 686,065	26%
2021	Midwest	Cardiology - Electrophysiology	108	\$ 587,393	\$ 686,221	\$ 781,893	24%
2021	Southern	Cardiology - Electrophysiology	78	\$ 476,221	\$ 722,000	\$ 895,988	20%
2021	Western	Cardiology - Electrophysiology	89	\$ 574,227	\$ 680,293	\$ 953,038	26%
2020	Eastern	Cardiology - Electrophysiology	55	\$ 449,467	\$ 518,750	\$ 595,986	19%
2020	Midwest	Cardiology - Electrophysiology	108	\$ 531,332	\$ 634,998	\$ 783,064	25%
2020	Southern	Cardiology - Electrophysiology	46	\$ 546,588	\$ 704,753	\$ 761,756	15%
2020	Western	Cardiology - Electrophysiology	61	\$ 569,938	\$ 675,134	\$ 785,207	21%
2019	Eastern	Cardiology - Electrophysiology	28	\$ 487,873	\$ 527,917	\$ 620,906	13%
2019	Midwest	Cardiology - Electrophysiology	98	\$ 526,472	\$ 647,593	\$ 822,414	23%
2019	Southern	Cardiology - Electrophysiology	39	\$ 591,778	\$ 777,233	\$ 948,182	16%
2019	Western	Cardiology - Electrophysiology	42	\$ 567,080	\$ 648,805	\$ 862,351	16%
2018	Eastern	Cardiology - Electrophysiology	22	\$ 355,488	\$ 408,410	\$ 528,660	13%
2018	Midwest	Cardiology - Electrophysiology	66	\$ 484,854	\$ 629,641	\$ 832,015	18%
2018	Southern	Cardiology - Electrophysiology	41	\$ 522,472	\$ 638,066	\$ 864,522	18%
2018	Western	Cardiology - Electrophysiology	41	\$ 446,021	\$ 638,838	\$ 953,356	16%

Data Source Blend <sup>4</sup>							
Data Year	Region	Specialty	Count	Data Source			
				25th	Median	75th	Blend Weight
2022	Eastern	Cardiology - Electrophysiology	360	\$ 477,732	\$ 591,531	\$ 721,315	100%
2022	Midwest	Cardiology - Electrophysiology	421	\$ 525,178	\$ 668,041	\$ 795,352	100%
2022	Southern	Cardiology - Electrophysiology	483	\$ 637,687	\$ 810,709	\$ 1,008,761	100%
2022	Western	Cardiology - Electrophysiology	353	\$ 574,337	\$ 676,198	\$ 876,476	100%
2021	Eastern	Cardiology - Electrophysiology	350	\$ 473,895	\$ 577,724	\$ 711,463	100%
2021	Midwest	Cardiology - Electrophysiology	455	\$ 560,633	\$ 685,995	\$ 799,139	100%
2021	Southern	Cardiology - Electrophysiology	394	\$ 561,387	\$ 752,914	\$ 953,959	100%
2021	Western	Cardiology - Electrophysiology	346	\$ 546,088	\$ 658,488	\$ 868,470	100%
2020	Eastern	Cardiology - Electrophysiology	288	\$ 467,858	\$ 556,627	\$ 706,375	100%
2020	Midwest	Cardiology - Electrophysiology	433	\$ 550,699	\$ 668,438	\$ 846,719	100%
2020	Southern	Cardiology - Electrophysiology	317	\$ 552,685	\$ 701,346	\$ 864,501	100%
2020	Western	Cardiology - Electrophysiology	296	\$ 533,180	\$ 623,471	\$ 782,900	100%
2019	Eastern	Cardiology - Electrophysiology	214	\$ 504,120	\$ 573,730	\$ 696,457	100%
2019	Midwest	Cardiology - Electrophysiology	422	\$ 557,080	\$ 675,454	\$ 822,557	100%
2019	Southern	Cardiology - Electrophysiology	249	\$ 585,051	\$ 745,137	\$ 952,194	100%
2019	Western	Cardiology - Electrophysiology	256	\$ 526,009	\$ 629,758	\$ 837,532	100%
2018	Eastern	Cardiology - Electrophysiology	165	\$ 476,578	\$ 543,030	\$ 671,575	100%
2018	Midwest	Cardiology - Electrophysiology	369	\$ 514,063	\$ 615,773	\$ 775,477	100%
2018	Southern	Cardiology - Electrophysiology	233	\$ 543,064	\$ 701,233	\$ 892,963	100%
2018	Western	Cardiology - Electrophysiology	256	\$ 472,981	\$ 574,400	\$ 797,612	100%

<sup>1</sup> Clinical compensation benchmarks are based on MGMA DataDive 2019-2023 Provider Compensation, 2018-2022 Data for Cardiology: Electrophysiology.

<sup>2</sup> Clinical compensation benchmarks are based on AMGA 2019-2023 Medical Group Compensation and Productivity Surveys for Cardiology-EP.

<sup>3</sup> Clinical compensation benchmarks are based on ECG 2019-2023 Physician and APP Compensation Surveys for Cardiology-Electrophysiology.

<sup>4</sup> Respondent-weighted blend.

# Expert Rebuttal and Supplemental Report of Leonard J. Henzke

**Dr. Rupa Bala**

v.

**Oregon Health & Science University, et al.**

## I. Introduction

1. I am Leonard Henzke, a Principal in the Strategy and Business Advisory division at ECG Management Consultants, Inc. (“ECG”). I have been retained by Stoel Rives LLP, acting on behalf of its client Oregon Health & Science University (“OHSU”) and its employees Drs. Charles Henrikson and Joaquin Cigarroa, in a case involving an employment discrimination dispute between a former physician employee (“Plaintiff”) and Defendants OHSU, Dr. Henrikson, and Dr. Cigarroa (collectively, “Defendants” or “OHSU”). The former employee, Rupa Bala, M.D., practiced as an electrophysiologist, which is a subspecialty of the cardiology specialty.
2. This report supplements my initial expert opinions contained in my November 1, 2023 Expert Report submitted in this matter, and together, they contain all of my expert opinions in this matter. My initial report contains my qualifications and curriculum vitae.
3. The purpose of this rebuttal expert report is to assess the analyses and conclusions in the Plaintiff’s expert reports from Lisa Broten and Nora Ostrofe. In so doing, I incorporate additional analyses that I have conducted since submitting my initial expert report that respond to the Plaintiff’s experts’ opinions regarding an earnings capacity determination. Like my initial expert report, I only assess claims related to damages incurred by Plaintiff. To perform my work, I again utilized a team of ECG personnel who worked under my direction and control. All opinions presented in this report are my own. ECG is paid \$680 per hour for my work in this matter and my compensation does not depend on offering a particular opinion or the outcome of this case.
4. Alongside my knowledge and use of industry data and best practices based on my extensive experience, my assessment and opinions are supported by data that I specifically requested and that was provided by counsel through discovery. In addition to the documents I reviewed to inform my initial expert report, attachment 1 details the documents that the Plaintiff’s experts relied on and additional documents provided to me, all of which I relied on to form my opinions in this rebuttal and supplemental report.

## II. Summary of Opinions

5. My conclusions regarding Plaintiff’s actual earnings potential, compared to but for scenarios that involve remaining employed at OHSU, have not changed. After mirroring many of the core assumptions and promotion timelines asserted in Plaintiff’s experts’ assessment of earnings, my opinion remains that Plaintiff’s earnings capacity was not negatively impacted by her departure from OHSU and that her current position in private practice is likely to result in compensation that is significantly greater than what she would have been able to earn had she remained employed at OHSU.

6. Furthermore, I have identified several elements of Plaintiff's experts' assessments of earnings potential to be flawed and misleading, including:

- Ms. Broten does not properly utilize physician compensation benchmarks.
- Ms. Broten and Ms. Ostrofe incorrectly assume Plaintiff's compensation will not grow following 2023.
- Ms. Broten and Ms. Ostrofe's assertion that years of experience automatically leads to 75th percentile compensation is flawed and results in dramatically overstated "But For" earnings potential projections.
- Neither Ms. Broten nor Ms. Ostrofe analyzed the actual compensation incentive terms of Plaintiff's contract with Citrus Cardiology, which have the potential to significantly increase impact on her earnings potential.
- Ms. Ostrofe's assumptions relating to OHSU's administration of Plaintiff's retirement plan are not in accordance with the law and artificially inflate compensation in her but for scenarios.

### **III. General Observations**

7. In reviewing the Plaintiff's expert reports, I concurred with several components of their respective analyses, including those outlined in paragraphs 8-13 of my rebuttal below.

8. In their reports, Ms. Broten and Ms. Ostrofe utilize detailed financial projections to determine the likely future earnings potential of the Plaintiff under three separate financial scenarios. The value of compensation under these scenarios is then discounted to the present day (a "net present value" analysis) to enable a simple comparison of the projections. Further, the values in these scenarios are compared to a baseline value that is attributed to Plaintiff's likely future earnings at her current employer, Citrus Cardiology. In completing these analyses, Ms. Broten provided compensation projections to Ms. Ostrofe, who conducted the net present value analysis. In general, I agree with this approach, and it is commonly utilized in finance to determine the net present value of future cash flows. Cash flows, in this case, represent the Plaintiff's projected future compensation.

9. In her report, Ms. Broten also relies on commonly accepted physician compensation benchmark sources to help determine future compensation for the Plaintiff. These benchmarks include the Medical Group Management Association ("MGMA") and the Association of American Medical Colleges. While I agree that these are commonly accepted benchmarks that are utilized in the industry to set physician compensation rates, I do not agree with how these benchmarks were applied in the Plaintiff's experts' analyses, and I also believe that Ms. Broten failed to consider utilizing several other reliable benchmark sources. As outlined later in this report, the application of these benchmarks was flawed – when applied poorly, the misapplication of these benchmarks can yield very misleading results and incorrect conclusions.

10. I agree that it is necessary to make a distinction between the likely career trajectories of working in an academic environment versus a community physician environment. As outlined in my initial report and in the Plaintiff's reports, the compensation potential differs substantially in these two environments. The first two scenarios presented by the Plaintiff's experts in the reports outline an academic future, while the third considers a career in private practice.
11. In their scenario analyses, both Ms. Broten and Ms. Ostrofe assume that the Plaintiff will continue to work until age 70. While this is beyond the normal range of retirement for a physician, I realize that the Plaintiff indicated a desire to work to age 70. As such, I think it is appropriate to utilize age 70 as a target retirement age in the damages analysis, as long as that assumption is applied consistently to any scenarios considered. For the purposes of my updated analysis, I utilized 70 as a retirement age as well.
12. Both Ms. Broten and Ms. Ostrofe outline a scenario that assumes the Plaintiff is promoted to professor only and then another scenario that assumes the Plaintiff is also eventually promoted to division chief. The trajectory outlined in their analyses is similar to the trajectory I assumed in my initial report. I agree that it is a possibility that the Plaintiff will someday be promoted to division chief. However, I also believe that it is a somewhat aspirational and likely low-probability scenario, as there are currently 19 cardiologists in the division at OHSU and the fact that current division chief has been in his position for over a decade. Further, OHSU's eventual search for a replacement may consider external candidates.
13. In general, I believe the core assumptions outlined in the Plaintiff's expert "Private Practice as of 6/19/17" scenario most closely align with the likely career trajectory and earnings potential of the Plaintiff. In this scenario, I agree that an assumption that the Plaintiff earns compensation equivalent to the market 75th percentile of the community of cardiac electrophysiologists is appropriate. I agree with the Plaintiff's experts that this level of compensation as an electrophysiologist in private practice is a likely scenario and one in which the Plaintiff would thrive clinically and financially; I also believe this is the scenario, among those presented, that most closely resembles the Plaintiff's career now and into the future.
14. However, Ms. Ostrofe positions the "Private Practice as of 6/19/17" scenario as a "But For" assessment rather than as an estimation of the Plaintiff's future career earnings. The Plaintiff did not enter private practice until January 30, 2023. It is not appropriate to assume she would have entered private practice on the first day after her OHSU contract ended in 2017, because that did not actually occur and was unlikely to occur. I now understand from Jennifer Moody's initial expert report that "after receiving notice of nonrenewal of her contract at OHSU, Dr. Bala did not engage in a comprehensive and diligent job search while still employed at OHSU" and that "following her notice of her contract nonrenewal in May 2016 and through the end of her employment at OHSU ... Dr. Bala did not apply to any [positions in private practice]."<sup>1</sup>

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<sup>1</sup> Moody initial expert report (November 1, 2023), section V.a.

15. I did not develop a model to be compared to Ms. Ostrofe's "Private Practice as of 6/19/17" for the reasons discussed above. However, had the Plaintiff entered into private practice at that time, I would have assumed a very different annual compensation level during the initial period relative to what the Plaintiff's experts assumed. The Plaintiff's experts assumed compensation for the initial term of employment at a level of \$561,589 annually, which is the average of the 50th percentile compensation benchmarks the experts relied on. This assumption is flawed for two reasons and results in artificially inflated damages:

- First, as I explained in my initial expert report, it is an industry standard for private practice organizations to pay physicians at rates that are below median benchmark levels for the initial term of employment (usually one to two years).
- Second, and perhaps more importantly, the experts seem to have overlooked the fact that they relied on 2022 benchmark data to represent a 2017 compensation projection. Based on the fact that compensation tends to increase over time, as I have indicated in my assessment of damages, this means that the Plaintiff's experts have assumed that compensation for the initial term of employment is actually above the benchmark median for 2017.

#### **IV. Updated Data Was Utilized to Make Changes to My Analysis**

16. The original analysis outlined in my initial expert report includes two scenarios (an "Actual" scenario and a "But For" scenario). Both scenarios include detailed assumptions related to Plaintiff's historical compensation and future projected compensation.

17. Since my initial expert report was completed, I have had the opportunity to review the compensation data relied on by Ms. Broten and Ms. Ostrofe. In my initial expert report, I relied on compensation information contained in payroll data for the period of time in which the Plaintiff was employed by OHSU. For the periods in which the Plaintiff was employed at Banner University Medical Group, UMA, and for the initial term of employment with Citrus Cardiology, I initially relied on compensation details outlined in the Plaintiff's employment contracts. In my revised projections, I have utilized data from tax documents to determine Plaintiff's compensation from June 19, 2017 to January 30, 2023. By aligning my perspective of the Plaintiff's historic compensation with Ms. Broten and Ms. Ostrofe's analyses, a true apples-to-apples comparison of the future earnings scenarios is possible. These financial assumptions have been updated across the scenarios I modeled, and the results do not materially change my original conclusions or my assessment of the Plaintiff's potential earnings.

18. In addition to updating my scenario capturing the Plaintiff's actual compensation through January 30, 2023, which is based on the same earnings data relied on by Ms. Ostrofe for the period in her "Post-termination Earnings and Fringe Benefits" assessment, I have also updated my analysis to

now include two separate “But For” scenarios that now enable a simple comparison to the Plaintiff’s experts’ analysis. The scenarios are:

- Plaintiff remains employed at OHSU and is promoted to professor in 2023.
- Plaintiff remains employed at OHSU and is promoted to professor in 2023 and then to division chief in 2027.

Further, in both scenarios I have included projections for employer healthcare and social security contributions. I did not include these projections in my initial report because they do not have a material impact on overall projected compensation (they are aligned under all scenarios).

## V. Ms. Broten Does Not Properly Utilize Physician Compensation Benchmarks

19. Much of Ms. Broten’s report is devoted to a benchmarking analysis of Plaintiff’s compensation. In general, she makes a series of statements starting on page 16 of her report that indicates she is inexperienced in utilizing this data.
20. Ms. Broten does not appear to thoroughly understand the source of the survey data she quotes in her report. In several instances she makes references to a Pinnacle Physician Compensation Report. For example, she appears to quote data from the MGMA under a term she calls “2021 Pinnacle Physician Compensation Report.” Pinnacle is a firm that provides physician compensation and valuation services and does not publish a compensation survey. It appears to me that Ms. Broten lacks sufficient understanding of relevant physician compensation data sources to opine on earnings potential in the physician marketplace.
21. Ms. Broten does not appear to understand common statistical terms such as the “median” and the “mean.” In citing benchmarking studies on pages 18 to 20 of her report she appears to utilize “mean” and “median/50th percentile” interchangeably. In reality, these are very different terms – mean represents the average of a data set and median the middle value of a data set. In general, experts in data analysis ordinarily will utilize median benchmarks when analyzing compensation data because the mean is frequently distorted by outliers. In fact, all physician compensation survey data sources that I am aware of report only the 10th through 90th percentiles. It’s possible that she also did not have complete access to the survey data she cites in her report.
22. While Ms. Broten utilizes community surveys to analyze compensation paid under an academic position, she sometimes utilizes the wrong data source. As outlined in paragraph 12 of my initial report, it is important to utilize surveys specific to a physician’s employing entity. In the case of Plaintiff’s employment with Banner, it is only appropriate to utilize an academic survey, as this employing entity is an academic medical group (Plaintiff held an Associate Professor position with the organization). On page 19 of her report Ms. Broten compares Plaintiff’s compensation at Banner, an academic group, to community data from the 2021 Pinnacle Physician Compensation Report (MGMA). This indicates that Ms. Broten does not understand the importance of utilizing academically oriented benchmarks for academic positions, and community data for non-academic

positions. She appears to misunderstand the difference between community and academic benchmarks.

23. It appears to me that Ms. Broten's use of the 75th percentile compensation benchmarks in her assessment of damages was misguided. On page 19 of the report, she makes the claim that "it is entirely possible that Dr. Bala would be considered at the 75th percentile having worked in the field for 15 years in her specialty." Ms. Broten appears to believe that the ability to earn higher levels of compensation within a specific cohort is entirely related to experience. In reality, industry data illustrates otherwise. In both the academic and community settings there is no evidence to suggest that years of experience somehow results in higher levels of compensation in a particular specialty. In fact, a review of the MGMA data for age-specific cohorts indicates that compensation levels within a specialty actually decline at the highest levels of longevity. In my experience, this is a common benchmark finding among most physician specialties. As illustrated in table 1 below, compensation levels for physicians actually *decline* as physicians become more experienced – median compensation peaks at 13 to 17 years of experience for community physicians and eight to 12 years for academic physicians. There is no reason to believe that Plaintiff's compensation would increase solely on the basis of her years of experience as a physician.

**Table 1: MGMA Median Compensation by Years of Experience: Surgical Specialists<sup>2</sup>**

<b>Years of Experience</b>	<b>Community</b>	<b>Academic</b>
1-2 Years	\$ 453,824	\$ 387,279
3-7 Years	\$ 499,990	\$ 457,692
8-12 Years	\$ 528,419	\$ <b>508,705</b>
13-17 Years	\$ <b>551,995</b>	\$ <b>487,109</b>
18-22 Years	\$ <b>544,700</b>	\$ 461,624
23+ Years	\$ 514,902	\$ 490,650

24. The paragraphs above illustrate the Plaintiff's experts' fundamental lack of understanding of benchmarks and other key elements of physician compensation. In the paragraphs below, I illustrate how their lack of understanding of this subject led to the development of flawed assumptions and damages scenarios that are filled with errors.

## **VI. Ms. Broten and Ms. Ostrofe Use Incorrect Assumptions in Their Financial Projections**

25. First, the Plaintiff's experts fail to utilize any compensation growth assumptions for periods following 2023 in all four of the scenarios developed. Starting with the "Advances to Professor" scenario, and also in the "Advances to Chief," "Private Practice," and "Post-termination Earnings

<sup>2</sup> Based on 2023 MGMA DataDive Provider Compensation, 2022 data, for surgical specialties. The sample size for years of experience benchmarks specific to cardiac electrophysiology is insufficient and therefore unreliable.

and Fringe Benefits” scenarios, the Plaintiff’s experts fail to utilize any compensation growth assumptions starting on December 31, 2024. For example, in the “Advances to Professor” scenario, compensation is maintained at \$652,906 from 2024 through 2043. This is not realistic and contrasts with actual experiences in the market, as physicians are in high demand and have received progressively higher levels of compensation annually for decades. The Plaintiff’s experts would presumably recognize that these market trends exist if they had an adequate understanding of physician compensation benchmark data and how to apply it to analyses such as theirs. As outlined in my initial report, compensation levels for cardiologists have risen at a historical rate of 2.4 percent for community physicians and 3.0 percent for academic physicians from 2017 to 2022. I applied these growth rates in my initial report. Plaintiff’s experts’ failure to utilize growth rates in these scenarios results in errors in damages – in the millions of dollars – due to the compounding effect of the growth rates.

26. Second, the Plaintiff’s experts have a flawed understanding of the percentiles to utilize in their projections. In the scenario analyses outlined in their reports, it appears to me that the experts have cherry-picked the 75th percentile in three of the four scenarios. In fact, in the two academic scenarios utilized by Ms. Ostrofe she utilizes the 75th percentile for academic benchmarks. This is not supported by the facts in this case, such as documents from OHSU indicating that the Plaintiff’s salary is aligned with the 50th percentile. In addition, as outlined in paragraph 19 above, this is a flawed assumption as there is no correlation between seniority and compensation levels for academic physicians. Compensation does generally increase as physicians are promoted to higher academic positions, but once promoted there is no evidence to suggest that experience will automatically lead to compensation levels that approach the 75th percentile. Productivity is the primary driver of higher levels of compensation, and as outlined in the paragraph below the Plaintiff is well-positioned in her current position at Citrus Cardiology to attain high levels of productivity and compensation.
27. Third, and perhaps most importantly, the Plaintiff’s experts fail to analyze the terms in Plaintiff’s Citrus Cardiology contract that will very likely lead to substantially higher levels of compensation over the trajectory of Plaintiff’s career following the initial term, which guaranteed \$525,000 for the first year. In her testimony and in her expert reports, Plaintiff makes the case repeatedly that the situation at OHSU irrevocably harmed her ability to produce high levels of compensation over her career. In reality, this charge is flawed, as she currently possesses the ability to earn levels of compensation, under her current contract, that vastly exceed what she earned as an OHSU employee.
28. In the Plaintiff’s expert reports, the high levels of damages are anchored by the low values calculated in the “Post-termination Earnings and Fringe Benefits” scenario. In this scenario the experts assume that Plaintiff’s initial contract compensation of \$525,000 continues from 2023 through 2043. Based on my understanding of physician compensation benchmarks, it is my opinion that Ms. Ostrofe’s assumption, informed by Ms. Brotén’s expert report, that Plaintiff will never receive

a raise for the remainder of her career is extremely flawed and misleading, especially in comparison to the modeled compensation levels presented in Ms. Ostrofe's "Private Practice as of 6/19/17" scenario that assumes an approximate 75th percentile compensation.

29. The assumption that compensation will not increase above \$525,000 from 2023 to 2043 illustrates that the Plaintiff's experts understand neither how physician contracts are typically written in a private practice environment such as Citrus Cardiology nor what specialty-specific benchmark trends would suggest. Based on my experience, new physicians typically take one to two years to become fully productive members of a new practice; it takes time to build a patient panel even when practicing in a busy physician group. Therefore, Plaintiff would be expected to produce revenue that is far less than the more established physicians in Citrus Cardiology, at least for the first one to two years. Paying a new physician such as the Plaintiff a salary that is low relative to the benchmarks is standard practice. Further, it would be inappropriate to assume that any facts or circumstances related to this litigation would create any "barriers to employment" such as pay that is below market norms, as alluded to in Ms. Broten's report on page 20. Rather, the \$525,000 is a minimum salary that is only intended to be temporary until Plaintiff is able to build a self-sustaining and busy clinical practice. This often takes one to two years.
30. Building upon the argument outlined in the paragraphs immediately above, it also appears that the Plaintiff's experts failed to read the details of the Plaintiff's Citrus Cardiology contract. In EXHIBIT A of the contract a detailed revenue-sharing arrangement is outlined that will enable Plaintiff to significantly increase her compensation levels over time. Under the terms of the contract, she is paid a "minimum salary" of \$525,000, with opportunities to earn from 55 percent to 75 percent of revenue once she builds a practice and exceeds a revenue level of \$600,000 annually. It is important to note that the \$600,000 revenue figure is a highly attainable goal for an electrophysiologist such as the Plaintiff. In fact, the \$600,000 goal represents only the 28th percentile of the latest MGMA survey related to electrophysiologists – meaning that 72 percent of electrophysiologists nationwide exceed this goal.
31. The structure of Citrus Cardiology further illustrates why Plaintiff could easily expect to earn very high levels of compensation. In the electrophysiology specialty physicians commonly receive referrals from other cardiologists, as electrophysiologists are able to diagnose problems that require specialized expertise in diagnosing and treating issues related to the heart's electrical system. The cardiologists within a group such as Citrus Cardiology are highly incentivized to refer patients within their own group because it benefits the patient clinically (because the physicians are in the same group and can communicate/collaborate easily) and the group financially (because the physicians all share in the revenue generated by the group). In her practice at Citrus Cardiology, it is highly unlikely that she is experiencing the residual effects of "barriers to employment" such as outlined in page 20 of Ms. Broten's report. In contrast, Plaintiff is set up well for a high level of financial success through a supportive, successful group and a contract with favorable terms that will pay her high levels of compensation. In fact, the Plaintiff is one of only two board-certified

cardiac electrophysiologists among the 22 physicians and five nurse practitioners listed on Citrus Cardiology's website – meaning she is a preferred referral destination for all of these providers.<sup>3</sup>

32. Fourth, the Plaintiff's experts utilize flawed assumptions related to the level of retirement compensation to be earned in the various scenarios. In the two academic scenarios titled "Advances to Professor" and "Advances to Chief" the Plaintiff's experts utilize wildly optimistic numbers related to the expectant level of retirement contributions. In these scenarios retirement contributions are set at \$122,744 and \$141,259, respectively, for the two scenarios in perpetuity. This represents millions of dollars of compensation that is a significant driver of the high levels of supposed damages outlined in Plaintiff's report. In reality, OHSU's contributions to retirement are limited by their own policies and by the IRS. In 2017, the maximum contribution possible according to these limitations was \$33,000. As evidenced by Plaintiff's records, OHSU contributes approximately 12 percent of gross compensation up to the IRS compensation limit defined by the IRS in code section *401(a)(17)/404(l) Annual Compensation* and that OHSU's total contribution cannot exceed the IRS's total contribution limit as defined in code section *415(c)(1)(A) DB Limits*. Dismissing the impact of OHSU's policy and IRS limitations on this element of materially distorts and overstates the asserted damages.
33. A close read of the Plaintiff's report reveals that the six-figure numbers are simply the function of inappropriate assumptions. First, from 2017 to 2022, Ms. Ostrofe assumes OHSU's policy is to contribute 12 percent of gross cash compensation to retirement via the OHSU University Pension Plan, without any limitations. Then, from 2023 forward Ms. Ostrofe assumes that OHSU's policy changes to align with Bureau of Labor Statistics data such that OHSU contributes 18.8 percent of gross cash compensation, again without any limitations. In both cases, Ms. Ostrofe ignores OHSU's actual Pension Plan contribution policies and procedures and IRS limitations on employer contributions to retirement. Ms. Ostrofe's dismissal of reality and application of incorrect and flawed assumptions in its place illustrate an apparent lack of understanding of both OHSU's actual contribution procedures and the U.S. tax laws. Under these laws, retirement contributions are subject to a contribution cap, which is \$66,000 in 2023. Based on the compound annual growth rate of this cap from 2017 to 2024 of 3 percent, this cap is expected to grow to \$120,500 by 2043. Ms. Ostrofe's assumption of \$122,744 as early as 2023 is inappropriate and assumes OHSU has changed its actual retirement contribution procedures and is intentionally administering their benefits plan in a manner that is not in accordance with the law.
34. In conclusion, the assumptions in the Plaintiff's expert reports are flawed and have resulted in damages scenarios that are inaccurate by millions of dollars. The assumptions in the academic "Advances to Professor" and "Advances to Chief" scenarios utilize compensation and benefits figures that are grossly inflated and cherry-picked for take-home income and retirement income; these errors result in damages assumptions that are flawed. Conversely, the experts have created

<sup>3</sup> According to Citrus Cardiology's website, accessed on 11/29/23 (<https://citruscardiology.org/our-providers/>).

a final scenario entitled “Post-termination Earnings and Fringe Benefits” that is meant to outline the Plaintiff’s future earnings potential under her Citrus Cardiology contract but in reality is deeply flawed. The experts failed to read the detailed terms of the contract in developing this scenario, which in turn resulted in artificially low levels of projected compensation for her career.

## VII. Revised Analysis

35. I have revised the scenario analyses outlined in my initial report to reflect updates to the data and to develop scenarios that enable a direct comparison to Ms. Ostrofe’s scenarios. The results of these scenarios are summarized in tables 2 and 3 below. Additional details related to these scenarios are shown in Exhibits I-VIII.

**Table 2: Comparison to But For “Advances to Professor”**

Scenario	2017-2023	2024-2043	2015-2043
<b>Cash Compensation</b>			
Actual	\$2,073,000	\$22,412,000	\$24,485,000
But For	\$3,320,000	\$14,381,000	\$17,701,000
<b>Variance</b>	<b>\$(1,247,000)</b>	<b>\$8,031,000</b>	<b>\$6,784,000</b>
<b>Benefits (Employer Contributions to Retirement, Insurance, and Social Security)</b>			
Actual	\$134,000	\$1,182,000	\$1,316,000
But For	\$360,000	\$1,699,000	\$2,059,000
<b>Variance</b>	<b>\$(226,000)</b>	<b>\$(517,000)</b>	<b>\$(743,000)</b>
<b>Grand Total</b>			
Actual	\$2,207,000	\$23,594,000	\$25,802,000
But For	\$3,680,000	\$16,080,000	\$19,760,000
<b>Variance</b>	<b>\$(1,473,000)</b>	<b>\$7,514,000</b>	<b>\$6,042,000</b>

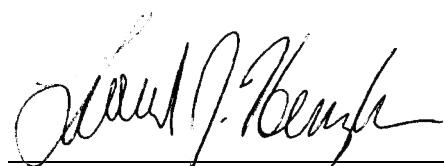
**Table 3: Comparison to But For “Advances to Chief”**

Scenario	2017-2023	2024-2043	2015-2043
<b>Cash Compensation</b>			
Actual	\$2,073,000	\$22,412,000	\$24,485,000
But For	\$3,320,000	\$19,739,000	\$23,059,000
<b>Variance</b>	<b>\$(1,247,000)</b>	<b>\$2,673,000</b>	<b>\$1,426,000</b>
<b>Benefits (Employer Contributions to Retirement, Insurance, and Social Security)</b>			
Actual	\$134,000	\$1,182,000	\$1,316,000
But For	\$360,000	\$1,699,000	\$2,059,000
<b>Variance</b>	<b>\$(226,000)</b>	<b>\$(517,000)</b>	<b>\$(743,000)</b>
<b>Grand Total</b>			
Actual	\$2,207,000	\$23,594,000	\$25,802,000
But For	\$3,680,000	\$21,438,000	\$25,118,000
<b>Variance</b>	<b>\$(1,473,000)</b>	<b>\$2,156,000</b>	<b>\$684,000</b>

36. Therefore, I conclude that Plaintiff’s future earning potential is actually higher under the “Actual” scenario when compared to both “But For” scenarios.

### **VIII. Conclusions**

37. While several income-related inputs and assumptions were aligned with Ms. Ostrofe’s presented scenarios, my conclusion is that Plaintiff’s future earnings capacity was not negatively impacted by her departure from OHSU and that her current position in private practice is very likely to result in compensation that is significantly more than what she would be able to earn in an academic environment.



Leonard J. Henzke

December 8, 2023

Date

*Rupa Bala MD v. OHSU et al*

Documents Provided to Physician Compensation Expert – for Rebuttal Report

#	Beginning Bates	Ending Bates	Description
<b>Additional documents provided by Defendants for rebuttal/supplemental report:</b>			
1			Earning Capacity Determination Report of E. Lisa Broten LCSW, 10/27/23
2			Expert Witness Report of Nora C. Ostroff MBA, 11/1/23
3			Vocational Evaluation Report of DT North MS, 11/1/23
4			Expert Report of Jennifer L. Moody, 11/1/23
5			Expert Report of Jennifer Prager CPA, 10/27/23
6			Other YTD Amounts Listed on Pay Period 13 2017 Paystub
<b>Plaintiff's experts' documents provided for rebuttal/supplemental report:</b>			
7	BALA 2883 A	BALA 2891	Banner Earnings Statements, 1/16/20-5/21/20
8	BALA 4910	BALA 4915	Banner Retirement Statements, 9/29/23
9	BALA 2909	BALA 2909	Citrus Earnings Statement, 9/29/23
10	BALA 2916	BALA 2921	OHSU Earnings Statements, 12/31/15, 12/30/16 and 6/19/17
11	BALA 2892	BALA 2892	UMA Earnings Statement, 12/23/21
12	BALA 2901	BALA 2901	UMA Earnings Statement, 5/26/22
13	BALA 2893	BALA 2900	UHS Retirement Statements, 12/31/21 and 3/31/22
14	BALA 2902	BALA 2908	UHS Retirement Statements, 6/30/22 and 6/30/23
15			Second Amended Complaint for Deprivation of Civil Rights, 2/11/19
16			Defendants' Answer and Affirmative Defenses to Second Amended Complaint for Deprivation of Civil Rights, 4/15/19
17			Defendants' Motion for Summary Judgment, 8/23/21
18			Plaintiff's Opposition to Defendants' Motion for Summary Judgment; Cross Motion for Summary Judgment (Corrected), 9/30/21
19			Reply in Support of Defendants' Motion for Summary Judgment, 11/8/21
20	UPENN000001	UPENN000002	Offer letter, 3/23/06
21	OHSU_RB 001524	OHSU_RB 001531	Faculty Evaluations at UPenn
22	UPENN000676	UPENN000684	Teaching Evaluations
23	UPENN000563	UPENN000564	Overview of Teaching for previous three years
24	OHSU_RB 001726	OHSU_RB 001727	Letter in Support of Promotion by Dr. Kaul, 5/29/14
25	OHSU_RB 000050	OHSU_RB 000073	Clinician Employment Agreement, 1/5/15
26	OHSU_RB 000218	OHSU_RB 000219	Position Description
27	OHSU_RB 001704	OHSU_RB 001705	Letter of Recommendation by Dr. Parmacek to Dr. Henrikson, 6/20/14
28	OHSU_RB 000423	OHSU_RB 00423	Letter of Recommendation by Dr. Parmacek to Dr. Kaul, 6/20/14
29	OHSU_RB 000020	OHSU_RB 0023	Appointment letter, 7/16/14
30	BALA 0874	BALA 0875	Analysis of Educator Performance, 8/6/15
31	BALA 1869	BALA 1869	Annual Faculty Evaluation, 2014-2015
32	OHSU_RB 001809	OHSU_RB 001810	Letter in support of promotion by Dr. Henrikson
33	BALA 0992	BALA 0996	Analysis of Education Performance, Dec. 2015
34	OHSU_RB 001441	OHSU_RB 001443	Aggregate Evaluation Report – Student Evaluations, 12/17/15
35	OHSU_RB 001797	OHSU_RB 001797	Letter in support of promotion by Dr. Hutchinson, 9/20/15

#	Beginning Bates	Ending Bates	Description
36	OHSU_RB 001811	OHSU_RB 001811	Letter in support of promotion by Dr. Shah, 9/20/15
37	OHSU_RB 001799	OHSU_RB 001799	Letter of reference for promotion by Dr. LeMond, 9/25/15
38	OHSU_RB 001804	OHSU_RB 001805	Letter in support of promotion by Dr. Narayan, 9/29/15
39	OHSU_RB 001800	OHSU_RB 001801	Letter in support of promotion by Dr. Marchlinski, 9/30/15
40	OHSU_RB 001795	OHSU_RB 001795	Letter in support of promotion by Dr. Gerstenfeld, 10/24/15
41	OHSU_RB 001780	OHSU_RB 001782	Letter recommending promotion by Dr. Fennerty, 12/5/15
42	OHSU_RB 001807	OHSU_RB 001808	Letter in support of promotion by Dr. Patton, 12/11/15
43	OHSU_RB 001735	OHSU_RB 001738	Letter by Dr. Anderson proposing appointment, 12/27/15
44	OHSU_RB 001745	OHSU_RB 001745	Fellow Evaluations
45	BALA 1870	BALA 1870	Annual Faculty Evaluation, 2015-2016
46	BALA 00193	BALA 00195	Personal statement in support of promotion
47	OHSU_RB 000099	OHSU_RB 000099	Annual salary increase, 7/1/16
48	OHSU_RB 000010	OHSU_RB 000010	Appointment to Associate Professor, 7/1/16
49	BALA 2028	BALA 2028	Cover of 'Tucson Lifestyle'
50	BALA 2034	BALA 2036	2020 Top Doctors, 'Tucson Lifestyle,' June 2020
51	BALA 2440	BALA 2464	CV of Rupa Bala
52	BALA 2469	BALA 2470	Exceptional Women in Medicine, 'Tucson Lifestyle,' March 2021
53	OHSU_RB 000257	OHSU_RB 000257	Controlled Substance Registration Certificate, 7/21/13
54	OHSU_RB 000258	OHSU_RB 000258	Medical Physician and Surgeon License, 9/24/01
55	OHSU_RB 000259	OHSU_RB 000259	Certificate re Clinical Cardiac Electrophysiology, 2007-2017
56	OHSU_RB 000260	OHSU_RB 000260	Certificate re Cardiovascular Disease, 2006-2016
57	OHSU_RB 000261	OHSU_RB 000261	Medicinae Doctoris certificate
58			Revised – University of Chicago Residency Class, 1998
59	BALA 2485	BALA 2509	CV of Rupa Bala, 10/2022
60			Defendants' Response to Plaintiff's First Set of Interrogatories, 6/6/19
61			Declaration of Dr. Rick Koch in Opposition to Defendant's Motion for Summary Judgment, 9/29/21
62	OHSU_RB 004055	OHSU_RB 004057	Text messages between Dr. Dewland and Dr. Henrikson, 11/15/17-11/16/17
63	OHSU_RB 004068	OHSU_RB 004068	Text messages between Ms. MacNeill and Dr. Henrikson, 9/12/17
64			Excerpt of Dr. Henrikson deposition transcript, 8/7/20, pages 27-43
65	VIRGINIAMASON 000030	VIRGINIAMASON 000036	Candidate notes, 8/25/17-9/25/17
66			Excerpt of Dr. Bala deposition transcript, 7/28/20, pages 266-319
67	BALA 000001	BALA 000109	2016-2020 job search documents
68	BALA 1871	BALA 2027	August 2020 – November 2020 job search documents
69	BALA 2037	BALA 2150	December 2020 job search documents [BALA 2028-2036 not included]
70	BALA 1600	BALA 1671	February 2020 – June 2020 job search documents
71	BALA 2151	BALA 2260	January 2021 – February 2021 job search documents
72	BALA 2298	BALA 2439	September 2021 – October 2022 job search documents
73	BALA 2471	BALA 2509	November 2021 – June 2022 job search documents
74	BALA 2513	BALA 2550	January 2021 – June 2022 job search documents
75			List of job search efforts 2016-2022 with notes by Rupa Bala, updated 11/30/22
76	BALA 2465	BALA 2468	Email string re position in Atlanta GA (Jackson Physicians), Aug. 2022
77	BALA 1564	BALA 1584	Banner HR emails, Aug.-Oct. 2019

## ATTACHMENT 1

#	Beginning Bates	Ending Bates	Description
78	BALA 1771	BALA 1773	Banner HR emails, 9/27/19 – 10/8/19
79	BALA 1767	BALA 1768	Banner HR email string, 10/15/19
80	BALA 1517	BALA 1528	Banner fellow evaluations
81	BALA 1784	BALA 1788	Banner comments/feedback
82	BALA 1592	BALA 1596	Banner emails and notice of termination
83			Banner Verbal discussion, typed notes (undated)
84	BALA 1481	BALA 1483	Banner emails/investigation
85	BALA 1484	BALA 1513	Dr. Bala's response to Banner verbal discussion, 7/24/19
86	BALA 1516	BALA 1516	Corrective Action Guidelines for Banner Leaders
87	BANNER000272	BANNER000275	Typed notes of ER Consultant, 9/26/19
88	BANNER000024	BANNER000025	Documented Verbal Discussion
89	BANNER000144	BANNER000174	Emails w/ Dr. Bala's response to verbal discussion, Aug.-Oct. 2019
90	BANNER000337	BANNER000340	Dr. Bala email to Leadership, 9/2/19
91	BANNER000175	BANNER000194	ER Investigation Report
92	BANNER000022	BANNER000023	Notice of termination, 1/17/20
93	BANNER000001	BANNER000021	Physician Employment Agreement, 3/28/18
94	BAAA 2674	BAAA 2710	Employment Agreements, UHS Medical Group, 2/8/21 and 8/6/21
95	BALA 2261	BALA 2297	Employment Agreements, 8/6/21 and unsigned/undated
96	BALA 1322	BALA 1322	Form W-2, 2015
97	BALA 1357	BALA 1357	Form W-2, 2016
98	BALA 2876	BALA 2877	Form 1099s, 2017
99	BALA 1412	BALA 1412	Form W-2, 2017
100	BALA 1470	BALA 1470	Form W-2, 2018 (clean copy)
101	BALA 2879	BALA 2879	Form W-2, 2018 (photo)
102	BALA 2717	BALA 2722	Form W-2s, 2019-2021
103	BALA 2881	BALA 2881	Form W-2, 2022
104	BALA 2723	BALA 2725	Citrus Cardiology Employment Application, 11/14/22
105	BALA 2726	BALA 2727	Citrus Cardiology offer letter, 10/14/22
106	BALA 2728	BALA 2744	Physician Services Employment Agreement, Citrus Cardiology, 10/26/22
107	BALA 2745	BALA 2777	Citrus Cardiology Employee Handbook
108	BALA 2778	BALA 2825	Citrus Cardiology 2023 Benefit Enrollment Guide
109	BALA 2826	BALA 2854	AAMC Faculty Salary Reports, FY 2021
110	BALA 2855	BALA 2873	MGMA Physician Compensation Reports, FY 2021
111	BALA 2623	BALA 2673	AAMC report: Exploring Salary Equity Among Medical School Leadership, Nov. 2022
112			2916 AAMC - 2020 Western - Compensation by Medical School Type (CS)-5
113			2917 AAMC - 2022 - Private Compensation by Medical School Type (CS)-8
114			2918 AAMC - 2022 - All schools - Compensation by Medical School Type (CS)-6
115			2919 AAMC - 2022 Public Schools - Compensation by Medical School Type (CS)-7
116			2920 AAMC 2021 - Western - Compensation by Medical School Type (CS)-4

#	Beginning Bates	Ending Bates	Description
117			2921 AAMC 2022 Western - Compensation by Medical School Type (CS)-2
118			2922 Rupa Bala CV – 2023
119			Article ‘Workforce in Crisis: Charting the Path Forward’, in American College of Cardiology, 6/2/23
120			Article ‘Under the Radar: Visibility and the Effects of Discrimination Lawsuits in Small and Large Firms’ in American Sociological Review, 2022
121			Article ‘By the numbers: How cardiologists have been affected by the COVID-19 pandemic’ in Cardiovascular Business, 4/14/20
122			‘Retaliation – Make it Personal’ on US EEOC website
123			Occupation profile for Cardiologists on O*Net OnLine
124			Occupational Outlook Handbook on US Bureau of Labor Statistics website, for Physicians and Surgeons
125			MedAxiom 2023 Cardiovascular Provider Compensation & Production Survey report
126			Sullivan Cotter 2020 compensation and productivity survey reports
127	OHSU_RB000001	OHSU_RB000002	Notice of a Claim, 12/15/17
128	OHSU_RB000003	OHSU_RB000005	Policy: A Culture of Ethics and Integrity
129	OHSU_RB000006	OHSU_RB000006	4.20.17 Faculty Record Memo
130	OHSU_RB000007	OHSU_RB000008	E-Business Suite Termination Details
131	OHSU_RB000009	OHSU_RB000009	3.9.17 E-mail Re Last Day at Work
132	OHSU_RB000011	OHSU_RB000014	Hiring information workflow sheet
133	OHSU_RB000015	OHSU_RB000016	11.1.14 Position Description
134	OHSU_RB000017	OHSU_RB000018	Position Approval Request
135	OHSU_RB000019	OHSU_RB000019	10.6.14 Public Safety Background Check
136	OHSU_RB000024	OHSU_RB000024	Confidentiality and Intellectual Property Assignment Agreement
137	OHSU_RB000026	OHSU_RB000048	CV of Rupa Bala
138	OHSU_RB000049	OHSU_RB000049	Federal and State Program Compliance Registration
139	OHSU_RB000074	OHSU_RB000099	Various emails and HR documents
140	OHSU_RB000100	OHSU_RB000101	PEP Memorandum, 10/9/15
141	OHSU_RB000102	OHSU_RB000105	Email re complaints about Dr. Bala
142	OHSU_RB000106	OHSU_RB000107	Meeting Notes, 9/17/15
143	OHSU_RB000108	OHSU_RB000261	Miscellaneous HR documents
144	OHSU_RB000262	OHSU_RB000263	Email string between Ms. Porreco and Ms. Strahm, 5/11/16
145	OHSU_RB000264	OHSU_RB000300	Code of Conduct
146	OHSU_RB000301	OHSU_RB000302	Forms re: open and close of investigation
147	OHSU_RB000303	OHSU_RB000306	Email by Ms. Shults to Mr. Ellis 9/28/18 re public records response and TCN
148	OHSU_RB000307	OHSU_RB000322	Emails re NAVX issue, 6/20/17-6/26/17
149	OHSU_RB000323	OHSU_RB000325	W-2 forms: 2015-2017
150	OHSU_RB000326	OHSU_RB000337	Policies: EEO, harassment, EEO complaints
151	OHSU_RB000338	OHSU_RB000623	SPDs, benefits info re Rupa Bala
152	BALA 1290	BALA 1470	Tax returns, 2015-2018
153	BALA 2551	BALA 2622	Tax returns, 2019-2021
154			Emails between Dr. Bala and Ms. Ostrofe, 10/24/23-10/26/23

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
Expert Report of Leonard J. Henzke

**Projected Total Compensation and Benefits: Actual Scenario**

Key Assumptions				Assumption	Notes
Measure				2.4%	2017 to 2022 CAGR (see exhibit VII)
1 Compensation Growth Rate: Community Benchmarks				See footnote	
2 Employer Contribution to Retirement as a % of Cash Compensation: Actual 2017–2022				IRS tax code	See exhibit V
3 Social Security Maximum Taxable Earnings 2015 to 2024				4.0%	2015 to 2024 CAGR (see exhibit V)
3 Social Security Maximum Taxable Earnings Growth Rate 2025 to 2043				6.2%	
3 Social Security Tax Rate				3.9%	2015 to 2023 CAGR
4 Insurance Coverage Cost Escalator				\$6,420	Per Nora Ostrofe's Expert Report
5 Citrus Cardiology Contributions to Medical, Dental, Vision Insurance Coverage				3.0%	
5 Citrus Cardiology Retirement Contributions % of Cash Compensation					

Detailed Analysis					
Employment Start Date	Employment End Date	Years	Employing Organization	Actual	
				Cash Compensation <sup>6</sup>	Employer Contributions to Medical   Dental   Vision Insurance Coverage
1/1/2017	6/18/2017	0.46	OHSU	258,951	7,164
5/23/2018	12/31/2018	0.61	Banner Medical Group	242,277	2,607
1/1/2019	12/31/2019	1.00	Banner Medical Group	383,323	4,687
1/1/2020	5/16/2020	0.37	Banner Medical Group	129,000	1,598
1/1/2021	12/31/2021	1.00	United Medical Associates	337,379	6,207
1/1/2022	5/21/2022	0.38	United Medical Associates	197,071	3,820
1/30/2023	12/31/2023	0.92	Citrus Cardiology	525,000	6,420
1/1/2024	12/31/2024	1.00	Citrus Cardiology	717,000	6,700
1/1/2025	12/31/2025	1.00	Citrus Cardiology	734,000	7,000
1/1/2026	12/31/2026	1.00	Citrus Cardiology	752,000	7,300
1/1/2027	12/31/2027	1.00	Citrus Cardiology	978,000	7,600
1/1/2028	12/31/2028	1.00	Citrus Cardiology	1,001,000	7,900
1/1/2029	12/31/2029	1.00	Citrus Cardiology	1,025,000	8,200
1/1/2030	12/31/2030	1.00	Citrus Cardiology	1,049,000	8,500
1/1/2031	12/31/2031	1.00	Citrus Cardiology	1,074,000	8,800
1/1/2032	12/31/2032	1.00	Citrus Cardiology	1,100,000	9,100
1/1/2033	12/31/2033	1.00	Citrus Cardiology	1,126,000	9,500
1/1/2034	12/31/2034	1.00	Citrus Cardiology	1,153,000	9,900
1/1/2035	12/31/2035	1.00	Citrus Cardiology	1,181,000	10,300
1/1/2036	12/31/2036	1.00	Citrus Cardiology	1,209,000	10,700
1/1/2037	12/31/2037	1.00	Citrus Cardiology	1,238,000	11,100
1/1/2038	12/31/2038	1.00	Citrus Cardiology	1,268,000	11,500
1/1/2039	12/31/2039	1.00	Citrus Cardiology	1,298,000	11,900
1/1/2040	12/31/2040	1.00	Citrus Cardiology	1,329,000	12,400
1/1/2041	12/31/2041	1.00	Citrus Cardiology	1,361,000	12,900
1/1/2042	12/31/2042	1.00	Citrus Cardiology	1,393,000	13,400
1/1/2043	12/31/2043	1.00	Citrus Cardiology	1,426,000	13,900
				\$ 24,485,000	\$ 231,000
				\$	\$ 720,000
				\$	\$ 365,000
				\$	\$ 25,802,000

Note: Figures may not be exact due to rounding.

<sup>1</sup> The community market rate is based on the compound annual growth rate of 2.4% between 2017 to 2022 for median compensation in the community benchmarks; these benchmarks are based on MGMA DataDive Compensation for Cardiology: Electrophysiology, AMGA Medical Group Compensation and Productivity Survey for Cardiology-EP, and ECG Physician and APP Compensation Survey for Cardiology-Electrophysiology, utilizing the surveys/reports that provided 2017 and 2022 data. Compensation benchmarks are lag-adjusted by the same growth rate for years beyond 2022.

<sup>2</sup> OHSU employer contributions to medical, dental, and vision insurance coverage is based on Dr. Bala's 2016 W2 Wage and Tax Statement. Insurance contributions for Banner Medical Group, United Medical Associates, and Citrus Cardiology are based on Nora Ostrofe's expert witness report, Schedule 3.0.

<sup>3</sup> Maximum taxable earnings are based on Social Security Administration maximum earnings table for 2015 - 2024; a 4.0% CAGR (2015 - 2014) was used to estimate maximum taxable earnings for 2025 - 2043. The latest social security tax rate of 6.2% was applied across all years. See Exhibit V.

<sup>4</sup> A cost escalator was applied to insurance coverage in 2024 - 2043 based on KFF Employer Health Benefits Survey 2015 to 2023 CAGR. <https://www.kff.org/report-section/ehbs-2023-section-6-worker-and-employer-contributions-for-premiums/> (accessed 12/1/2023).

<sup>5</sup> The employer retirement contribution rate and insurance coverage cost are based on data found in Nora Ostrofe's report; Dr. Bala provided Nora Ostrofe with an email outlining Citrus Cardiology's retirement and insurance coverage benefits. Note: According to ECG Management Consultant's proprietary data, the average median employer contribution to retirement from 2015 to 2022 was 7.0%.

<sup>6</sup> Clinical compensation benchmarks are based on a respondent-weighted blend of MGMA DataDive 2023 Provider Compensation, 2022 Data for Cardiology: Electrophysiology; AMGA 2023 Medical Group Compensation and Productivity Survey for Cardiology-EP; and ECG 2023 Physician and APP Compensation Survey for Cardiology-Electrophysiology. For periods 2017 - 2023 compensation is based on Dr. Bala's actual historical compensation. See Exhibit IV. 2024 annual compensation is based on the median benchmark. For periods 2025 - 2026 compensation grows at an annual rate of 2.4% until compensation increases to the 75th percentile benchmark in 2027. For periods 2028 - 2043 compensation continues to grow at the 2.4% rate per year.

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
Expert Report of Leonard J. Henzke

Projected Total Compensation and Benefits: But For - Promotion to Professor Scenario

Key Assumptions		Assumption	Notes
Measure			
<sup>1</sup> Compensation Growth Rate: Academic Benchmarks		3.0%	2017 to 2022 CAGR (see exhibit VIII)
<sup>2</sup> Compensation Incremental to Median		4.8%	Based on Dr. Bala's 2017 OHSU annualized compensation
<sup>3</sup> Employer Contribution as a % of Cash Compensation: But For 2017		Reported Actual	See exhibit IV
<sup>4</sup> Employer Contribution as a % of Cash Compensation: But For 2018-2043		12.0%	OHSU Policy and IRS limitations applied
<sup>4</sup> 401(a) maximum eligible compensation: 2018-2024		IRS actual 401(a) maximum eligible compensation	See exhibit VI
<sup>4</sup> 401(a) maximum eligible compensation growth rate: 2024 to 2043		3.0%	2015 to 2024 CAGR (see exhibit VI)
<sup>5</sup> Social Security Maximum Taxable Earnings		IRS tax code	See exhibit V
<sup>5</sup> Social Security Maximum Taxable Earnings Growth Rate		4.0%	2015 to 2024 CAGR (see exhibit V)
<sup>5</sup> Social Security Tax Rate		6.2%	
<sup>6</sup> Insurance Coverage Cost Escalator		3.9%	2015 to 2023 CAGR

Detailed Analysis						But For - Promotion to Professor			
Employment Start Date	Employment End Date	Years	Employing Organization	Faculty Position	Cash Compensation <sup>7</sup>	Employer Contributions to Medical   Dental   Vision Insurance Coverage	Employer Retirement Contributions	Employer Contributions to Social Security	Total Compensation + Benefits
1/1/2017	12/31/2017	1.00	OHSU	Associate Professor	433,000	7,200	31,000	7,900	479,100
1/1/2018	12/31/2018	1.00	OHSU	Associate Professor	439,000	7,500	33,000	8,000	487,500
1/1/2019	12/31/2019	1.00	OHSU	Associate Professor	461,000	7,800	33,600	8,200	510,600
1/1/2020	12/31/2020	1.00	OHSU	Associate Professor	477,000	8,100	34,200	8,500	527,800
1/1/2021	12/31/2021	1.00	OHSU	Associate Professor	491,000	8,400	34,800	8,900	543,100
1/1/2022	12/31/2022	1.00	OHSU	Associate Professor	500,000	8,700	36,600	9,100	554,400
1/1/2023	12/31/2023	1.00	OHSU	Professor	519,000	9,000	39,600	9,900	577,500
1/1/2024	12/31/2024	1.00	OHSU	Professor	535,000	9,400	41,400	10,500	596,300
1/1/2025	12/31/2025	1.00	OHSU	Professor	551,000	9,800	42,600	10,900	614,300
1/1/2026	12/31/2026	1.00	OHSU	Professor	568,000	10,200	43,900	11,300	633,400
1/1/2027	12/31/2027	1.00	OHSU	Professor	585,000	10,600	45,200	11,800	652,600
1/1/2028	12/31/2028	1.00	OHSU	Professor	602,000	11,000	46,600	12,200	671,800
1/1/2029	12/31/2029	1.00	OHSU	Professor	620,000	11,400	47,900	12,700	692,000
1/1/2030	12/31/2030	1.00	OHSU	Professor	639,000	11,800	49,400	13,200	713,400
1/1/2031	12/31/2031	1.00	OHSU	Professor	658,000	12,300	50,800	13,800	734,900
1/1/2032	12/31/2032	1.00	OHSU	Professor	678,000	12,800	52,300	14,300	757,400
1/1/2033	12/31/2033	1.00	OHSU	Professor	698,000	13,300	53,900	14,900	780,100
1/1/2034	12/31/2034	1.00	OHSU	Professor	719,000	13,800	55,500	15,500	803,800
1/1/2035	12/31/2035	1.00	OHSU	Professor	741,000	14,300	57,200	16,100	828,600
1/1/2036	12/31/2036	1.00	OHSU	Professor	763,000	14,900	58,900	16,700	853,500
1/1/2037	12/31/2037	1.00	OHSU	Professor	786,000	15,500	60,600	17,400	879,500
1/1/2038	12/31/2038	1.00	OHSU	Professor	810,000	16,100	62,400	18,100	906,600
1/1/2039	12/31/2039	1.00	OHSU	Professor	834,000	16,700	64,300	18,800	933,800
1/1/2040	12/31/2040	1.00	OHSU	Professor	859,000	17,400	66,200	19,600	962,200
1/1/2041	12/31/2041	1.00	OHSU	Professor	885,000	18,100	68,200	20,400	991,700
1/1/2042	12/31/2042	1.00	OHSU	Professor	911,000	18,800	70,200	21,200	1,021,200
1/1/2043	12/31/2043	1.00	OHSU	Professor	939,000	19,500	72,300	22,000	1,052,800
					\$ 17,701,000	\$ 334,000	\$ 1,353,000	\$ 372,000	\$ 19,760,000

Note: Figures may not be exact due to rounding.

<sup>1</sup> The academic market rate is based on the compound annual growth rate of 3.0% between 2017 to 2022 for median compensation for all faculty positions in the academic benchmarks; these benchmarks are based on AAMC *Faculty Salary Report* for Cardiology: Invasive Interventional-Med., utilizing the reports that provided 2017 and 2022 data. Median compensation is lag-adjusted by the same growth rate for years beyond 2022.

<sup>2</sup> Dr. Bala's annualized compensation in 2017 at OHSU exceeds median benchmarks by 4.8%; annual compensation from 2018 - 2043 has an additional 4.8% applied to the median benchmark.

<sup>3</sup> Based on Dr. Bala's 6/19/2017 earnings statement from OHSU.

<sup>4</sup> Employer contributions to retirement are based on OHSU's current policy of contributing approximately 12% of gross compensation up to a wage limit defined by code section 401(a)(17)/404(l).

<sup>5</sup> Maximum taxable earnings are based on Social Security Administration maximum earnings table for 2015 - 2024; a 4.0% CAGR (2015 - 2014) was used to estimate maximum taxable earnings for 2025 - 2043. The latest social security tax rate of 6.2% was applied across all years. See Exhibit V.

<sup>6</sup> A cost escalator was applied to insurance coverage in 2024 - 2043 based on KFF Employer Health Benefits Survey 2015 to 2023 CAGR. <https://www.kff.org/report-section/ehbs-2023-section-6-worker-and-employer-contributions-for-premiums/> (accessed 12/1/2023).

<sup>7</sup> Clinical compensation benchmarks are based on based on AAMC *Faculty Salary Report*, FY 2022, for Cardiology: Invasive Interventional-Med. for the faculty position indicated during each period. For periods 2018 - 2043 compensation is based on median benchmarks plus 4.8% for the position indicated. In years where median compensation decreased in the benchmarks, an annual growth rate of 3.0% was applied to the prior year of compensation. All median benchmarks for periods 2023 - 2043 are lag-adjusted by the 3.0% growth rate.

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
Expert Report of Leonard J. Henzke

**Projected Total Compensation and Benefits: But For - Promotion to Chief Scenario**

Key Assumptions					Assumption	Notes
Measure						
<sup>1</sup> Compensation Growth Rate: Academic Benchmarks					3.0%	2017 to 2022 CAGR (see exhibit VIII)
<sup>2</sup> Compensation Incremental to Median					4.8%	Based on Dr. Bala's 2017 OHSU annualized compensation
<sup>3</sup> Employer Contribution as a % of Cash Compensation: But For 2017					Reported Actual	See exhibit IV
<sup>4</sup> Employer Contribution as a % of Cash Compensation: But For 2018-2043					12.0%	OHSU Policy and IRS limitations applied
<sup>4</sup> 401(a) maximum eligible compensation: 2018-2024					IRS actual 401(a) maximum eligible compensation	See exhibit VI
<sup>4</sup> 401(a) maximum eligible compensation growth rate: 2024 to 2043					3.0%	2015 to 2024 CAGR (see exhibit VI)
<sup>5</sup> Social Security Maximum Taxable Earnings					IRS tax code	See exhibit V
<sup>5</sup> Social Security Maximum Taxable Earnings Growth Rate					4.0%	2015 to 2024 CAGR (see exhibit V)
<sup>5</sup> Social Security Tax Rate					6.2%	
<sup>6</sup> Insurance Coverage Cost Escalator					3.9%	2015 to 2023 CAGR

Detailed Analysis					But For - Promotion to Chief					
Employment Start Date	Employment End Date	Years	Employing Organization	Faculty Position	Cash Compensation <sup>7</sup>	Employer Contributions to Medical   Vision Insurance Coverage	Dental	Employer Retirement Contributions	Employer Contributions to Social Security	Total Compensation + Benefits
1/1/2017	12/31/2017	1.00	OHSU	Associate Professor	433,000	7,200	31,000	7,900	479,100	
1/1/2018	12/31/2018	1.00	OHSU	Associate Professor	439,000	7,500	33,000	8,000	487,500	
1/1/2019	12/31/2019	1.00	OHSU	Associate Professor	461,000	7,800	33,600	8,200	510,600	
1/1/2020	12/31/2020	1.00	OHSU	Associate Professor	477,000	8,100	34,200	8,500	527,800	
1/1/2021	12/31/2021	1.00	OHSU	Associate Professor	491,000	8,400	34,800	8,900	543,100	
1/1/2022	12/31/2022	1.00	OHSU	Associate Professor	500,000	8,700	36,600	9,100	554,400	
1/1/2023	12/31/2023	1.00	OHSU	Professor	519,000	9,000	39,600	9,900	577,500	
1/1/2024	12/31/2024	1.00	OHSU	Professor	535,000	9,400	41,400	10,500	596,300	
1/1/2025	12/31/2025	1.00	OHSU	Professor	551,000	9,800	42,600	10,900	614,300	
1/1/2026	12/31/2026	1.00	OHSU	Professor	568,000	10,200	43,900	11,300	633,400	
1/1/2027	12/31/2027	1.00	OHSU	Chief	830,000	10,600	45,200	11,800	897,600	
1/1/2028	12/31/2028	1.00	OHSU	Chief	855,000	11,000	46,600	12,200	924,800	
1/1/2029	12/31/2029	1.00	OHSU	Chief	881,000	11,400	47,900	12,700	953,000	
1/1/2030	12/31/2030	1.00	OHSU	Chief	907,000	11,800	49,400	13,200	981,400	
1/1/2031	12/31/2031	1.00	OHSU	Chief	934,000	12,300	50,800	13,800	1,010,900	
1/1/2032	12/31/2032	1.00	OHSU	Chief	962,000	12,800	52,300	14,300	1,041,400	
1/1/2033	12/31/2033	1.00	OHSU	Chief	991,000	13,300	53,900	14,900	1,073,100	
1/1/2034	12/31/2034	1.00	OHSU	Chief	1,021,000	13,800	55,500	15,500	1,105,800	
1/1/2035	12/31/2035	1.00	OHSU	Chief	1,052,000	14,300	57,200	16,100	1,139,600	
1/1/2036	12/31/2036	1.00	OHSU	Chief	1,084,000	14,900	58,900	16,700	1,174,500	
1/1/2037	12/31/2037	1.00	OHSU	Chief	1,117,000	15,500	60,600	17,400	1,210,500	
1/1/2038	12/31/2038	1.00	OHSU	Chief	1,151,000	16,100	62,400	18,100	1,247,600	
1/1/2039	12/31/2039	1.00	OHSU	Chief	1,186,000	16,700	64,300	18,800	1,285,800	
1/1/2040	12/31/2040	1.00	OHSU	Chief	1,222,000	17,400	66,200	19,600	1,325,200	
1/1/2041	12/31/2041	1.00	OHSU	Chief	1,259,000	18,100	68,200	20,400	1,365,700	
1/1/2042	12/31/2042	1.00	OHSU	Chief	1,297,000	18,800	70,200	21,200	1,407,200	
1/1/2043	12/31/2043	1.00	OHSU	Chief	1,336,000	19,500	72,300	22,000	1,449,800	
					\$ 23,059,000	\$ 334,000	\$ 1,353,000	\$ 372,000	\$ 25,118,000	

Note: Figures may not be exact due to rounding.

<sup>1</sup> The academic market rate is based on the compound annual growth rate of 3.0% between 2017 to 2022 for median compensation for all faculty positions in the academic benchmarks; these benchmarks are based on AAMC Faculty Salary Report for Cardiology: Invasive Interventional-Med., utilizing the reports that provided 2017 and 2022 data. Median compensation is lag-adjusted by the same growth rate for years beyond 2022.

<sup>2</sup> Dr. Bala's annualized compensation in 2017 at OHSU exceeds median benchmarks by 4.8%; annual compensation from 2018 - 2026 has an additional 4.8% applied to the median benchmark. Upon promotion to Chief in 2027, annual compensation from 2027 - 2043 is based strictly on lag-adjusted median. In my experience, compensation at the chief position is often tied more directly to benchmarks (i.e., the 50th percentile) and less connected to the physician's ability to be clinically productive because clinical responsibilities tend to decrease upon promotion to chief.

<sup>3</sup> Based on Dr. Bala's 6/19/2017 earnings statement from OHSU.

<sup>4</sup> Employer contributions to retirement are based on OHSU's current policy of contributing approximately 12% of gross compensation up to a wage limit defined by code section 401(a)(17)/404(l).

<sup>5</sup> Maximum taxable earnings are based on Social Security Administration maximum earnings table for 2015 - 2024; a 4.0% CAGR (2015 - 2014) was used to estimate maximum taxable earnings for 2025 - 2043. The latest social security tax rate of 6.2% was applied across all years. See Exhibit V.

<sup>6</sup> A cost escalator was applied to insurance coverage in 2024 - 2043 based on KFF Employer Health Benefits Survey 2015 to 2023 CAGR. <https://www.kff.org/report-section/ehbs-2023-section-6-worker-and-employer-contributions-for-premiums/> (accessed 12/1/2023). The Plaintiff filed her taxes as single; therefore, I relied on data from chart 6.4 to establish the growth rate of employer contributions to health insurance premiums.

<sup>7</sup> Clinical compensation benchmarks are based on data from AAMC Faculty Salary Report, FY 2022, for Cardiology: Invasive Interventional-Med. for the faculty position indicated during each period. For periods 2018 - 2026 compensation is based on median benchmarks plus 4.8% for the position indicated. For periods 2027 - 2043 compensation is based on median for the position indicated. In years where median compensation decreased in the benchmarks, an annual growth rate of 3.0% was applied to the prior year of compensation. All median benchmarks for periods 2023 - 2043 are lag-adjusted by the 3.0% growth rate.

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
 Expert Report of Leonard J. Henzke

**Plaintiff's Historical Compensation to Market Comparison**

Employer	Employment Date Range				Benchmark <sup>1,2,3</sup>	Dr. Bala's Compensation:	
	Start	End	Years	Benchmark		Dr. Bala Annual Compensation	Benchmark Median
<sup>6</sup> OHSU	1/1/2017	6/18/2017	0.46	Associate Professor	\$ 258,951	\$ 413,000	105%
<sup>7</sup> Banner Medical Group	5/23/2018	12/31/2018	0.61	Associate Professor	\$ 242,277	\$ 419,000	95%
<sup>7</sup> Banner Medical Group	1/1/2019	12/31/2019	1.00	Associate Professor	\$ 383,323	\$ 440,000	87%
<sup>7</sup> Banner Medical Group	1/1/2020	5/16/2020	0.37	Associate Professor	\$ 129,000	\$ 455,000	76%
<sup>8</sup> United Medical Associates	1/1/2021	12/31/2021	1.00	Community	\$ 337,379	\$ 669,821	50%
<sup>8</sup> United Medical Associates	1/1/2022	5/21/2022	0.38	Community	\$ 197,071	\$ 683,841	75%
<sup>9</sup> Citrus Cardiology	1/30/2023	12/31/2023	0.92	Community	\$ 525,000	\$ 700,164	75%

<sup>1</sup> OHSU and Banner compensation benchmarking is based on academic clinical compensation benchmarks from *AAMC Faculty Salary Report* for Cardiology: Invasive Interventional-Med., associate professor. The year for each source corresponds with the employment year.

<sup>2</sup> United Medical Associates and Citrus Cardiology compensation is based on community clinical compensation benchmarks using a respondent-weighted blend of MGMA DataDive Provider Compensation for Cardiology: Electrophysiology; AMGA *Medical Group Compensation and Productivity Survey* for Cardiology-EP; and ECG *Physician and APP Compensation Survey* for Cardiology-Electrophysiology. The year for each source corresponds with the employment year. 2023 benchmarks are lag-adjusted based on the compound annual growth rate of 2.4% between 2017 to 2022 for median compensation in the community benchmarks.

<sup>3</sup> Annual compensation is normalized to a full year of compensation for benchmarking purposes: 2017 OHSU one-time payments were treated as such.

<sup>4</sup> OHSU employer contributions to medical, dental, and vision insurance coverage is based on Dr. Bala's 2016 W2 Wage and Tax Statement. Insurance contributions for Banner Medical Group, United Medical Associates, and Citrus Cardiology are based on Nora Ostrofe's expert witness report, Schedule 3.0.

<sup>5</sup> OHSU, Banner Medical Group, and United Medical Associates employer contributions to social security based on Dr. Bala's 2017 - 2022 W2 Wage and Tax Statements. 2023 Citrus Cardiology social security contributions based on the 2023 maximum taxable earnings multiplied by the 2023 tax rate. See Exhibit V.

<sup>6</sup> OHSU annual compensation and employer retirement contributions extracted from Dr. Bala's 6/19/2017 earnings statement from OHSU.

<sup>7</sup> Banner Medical Group annual compensation based on Dr. Bala's 2018 - 2020 W2 Wage and Tax Statement; Employer retirement contributions based on amounts reported in Nora Ostrofe's expert report, Exhibit 5.3.

<sup>8</sup> United Medical Associates annual compensation based on Dr. Bala's 2021 - 2022 W2 Wage and Tax Statement; Employer retirement contributions based on Dr. Bala's 1/1/2022 - 3/31/2022 UHS retirement statement.

<sup>9</sup> Citrus Cardiology Consultants annual compensation was extracted from the offer letter to Dr. Bala on October 14, 2022.

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
Expert Report of Leonard J. Henzke

**Social Security Maximum Taxable Earnings and Tax Rates as a Percent of Taxable Earnings<sup>1</sup>**

Year	Amount	Tax Rate
2015	\$ 118,500	6.2%
2016	\$ 118,500	6.2%
2017	\$ 127,200	6.2%
2018	\$ 128,400	6.2%
2019	\$ 132,900	6.2%
2020	\$ 137,700	6.2%
2021	\$ 142,800	6.2%
2022	\$ 147,000	6.2%
2023	\$ 160,200	6.2%
2024	\$ 168,600	6.2%
<b>2015 - 2024 CAGR</b>	<b>4.0%</b>	
2025	\$ 175,300	6.2%
2026	\$ 182,300	6.2%
2027	\$ 189,600	6.2%
2028	\$ 197,200	6.2%
2029	\$ 205,100	6.2%
2030	\$ 213,300	6.2%
2031	\$ 221,800	6.2%
2032	\$ 230,700	6.2%
2033	\$ 239,900	6.2%
2034	\$ 249,500	6.2%
2035	\$ 259,500	6.2%
2036	\$ 269,900	6.2%
2037	\$ 280,700	6.2%
2038	\$ 291,900	6.2%
2039	\$ 303,600	6.2%
2040	\$ 315,700	6.2%
2041	\$ 328,300	6.2%
2042	\$ 341,400	6.2%
2043	\$ 355,000	6.2%

<sup>1</sup> 2015 to 2024 Source: Social Security Administration.

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
 Expert Report of Leonard J. Henzke

#### 401(a) IRS Thresholds

Year	Compensation Threshold	Contribution Threshold
2015	\$ 265,000	\$ 53,000
2016	\$ 265,000	\$ 53,000
2017	\$ 270,000	\$ 54,000
2018	\$ 275,000	\$ 55,000
2019	\$ 280,000	\$ 56,000
2020	\$ 285,000	\$ 57,000
2021	\$ 290,000	\$ 58,000
2022	\$ 305,000	\$ 61,000
2023	\$ 330,000	\$ 66,000
2024	\$ 345,000	\$ 69,000
<b>2015 - 2024 CAGR</b>	<b>3.0%</b>	<b>3.0%</b>
2025	\$ 355,300	\$ 71,100
2026	\$ 365,900	\$ 73,200
2027	\$ 376,800	\$ 75,400
2028	\$ 388,000	\$ 77,600
2029	\$ 399,500	\$ 79,900
2030	\$ 411,400	\$ 82,300
2031	\$ 423,600	\$ 84,700
2032	\$ 436,200	\$ 87,200
2033	\$ 449,200	\$ 89,800
2034	\$ 462,600	\$ 92,500
2035	\$ 476,400	\$ 95,300
2036	\$ 490,600	\$ 98,100
2037	\$ 505,200	\$ 101,000
2038	\$ 520,200	\$ 104,000
2039	\$ 535,700	\$ 107,100
2040	\$ 551,600	\$ 110,300
2041	\$ 568,000	\$ 113,600
2042	\$ 584,900	\$ 117,000
2043	\$ 602,300	\$ 120,500

<sup>1</sup> 2015 to 2024 Source: IRS.gov.

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
Expert Report of Leonard J. Henzke

#### Total Compensation Benchmarks: Community

1 MGMA						
Data Year	Specialty	Count	25th	Median	75th	MGMA Blend Weight
2022	Cardiology: Electrophysiology	526	\$ 585,043	\$ 726,428	\$ 932,612	33%
2021	Cardiology: Electrophysiology	596	\$ 552,106	\$ 691,737	\$ 883,540	39%
2020	Cardiology: Electrophysiology	542	\$ 545,527	\$ 670,956	\$ 842,467	41%
2019	Cardiology: Electrophysiology	485	\$ 554,637	\$ 683,692	\$ 842,945	43%
2018	Cardiology: Electrophysiology	411	\$ 512,478	\$ 639,828	\$ 797,745	40%
2017	Cardiology: Electrophysiology	449	\$ 501,531	\$ 617,220	\$ 754,591	45%
2 AMGA						
Data Year	Specialty	Count	25th	Median	75th	AMGA Blend Weight
2022	Cardiology - EP	690	\$ 528,177	\$ 671,043	\$ 847,649	43%
2021	Cardiology - EP	583	\$ 513,864	\$ 651,300	\$ 789,090	38%
2020	Cardiology - EP	522	\$ 499,990	\$ 621,929	\$ 782,811	39%
2019	Cardiology - EP	449	\$ 516,198	\$ 636,899	\$ 816,191	39%
2018	Cardiology - EP	442	\$ 477,693	\$ 594,745	\$ 750,738	43%
2017	Cardiology - EP	388	\$ 498,876	\$ 580,868	\$ 716,991	39%
3 ECG						
Data Year	Specialty	Count	25th	Median	75th	ECG Blend Weight
2022	Cardiology - Electrophysiology	401	\$ 508,463	\$ 650,000	\$ 822,080	25%
2021	Cardiology - Electrophysiology	366	\$ 532,369	\$ 663,633	\$ 807,509	24%
2020	Cardiology - Electrophysiology	270	\$ 511,515	\$ 627,358	\$ 763,074	20%
2019	Cardiology - Electrophysiology	207	\$ 530,444	\$ 646,453	\$ 833,014	18%
2018	Cardiology - Electrophysiology	169	\$ 457,778	\$ 613,934	\$ 837,037	17%
2017	Cardiology - Electrophysiology	164	\$ 516,584	\$ 645,483	\$ 810,922	16%
4 Data Source Blend						
Data Year	Specialty	Count	25th	Median	75th	Data Source Blend Weight
2022	Cardiology - Electrophysiology	1,617	\$ 541,786	\$ 683,841	\$ 868,946	100%
2021	Cardiology - Electrophysiology	1,545	\$ 533,000	\$ 669,821	\$ 829,888	100%
2020	Cardiology - Electrophysiology	1,334	\$ 520,824	\$ 642,947	\$ 803,054	100%
2019	Cardiology - Electrophysiology	1,141	\$ 535,122	\$ 658,522	\$ 830,615	100%
2018	Cardiology - Electrophysiology	1,022	\$ 488,389	\$ 616,048	\$ 783,913	100%
2017	Cardiology - Electrophysiology	1,001	\$ 502,968	\$ 607,760	\$ 749,246	100%

<sup>1</sup> MGMA DataDive 2018-2023 Provider Compensation, 2017-2022 Data, for Cardiology: Electrophysiology.

<sup>2</sup> AMGA 2018-2023 *Medical Group Compensation and Productivity Surveys* for Cardiology-EP.

<sup>3</sup> ECG 2018-2023 *Physician and APP Compensation Surveys* for Cardiology-Electrophysiology.

<sup>4</sup> Respondent-weighted blend.

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
 Expert Report of Leonard J. Henzke

### Total Compensation Benchmarks: Academic

1 AAMC							
Data Year	Specialty	Position	Count	25th	Median	75th	
2022	Cardiology: Invasive Interventional-Med.	Instructor	27	\$ 162,556	\$ 343,000	\$ 449,218	
2022	Cardiology: Invasive Interventional-Med.	Assistant Professor	434	\$ 347,994	\$ 415,292	\$ 537,550	
2022	Cardiology: Invasive Interventional-Med.	Associate Professor	318	\$ 411,102	\$ 477,278	\$ 585,704	
2022	Cardiology: Invasive Interventional-Med.	Professor	262	\$ 410,665	\$ 481,256	\$ 611,464	
2022	Cardiology: Invasive Interventional-Med.	Chief	22	\$ 554,160	\$ 716,205	\$ 836,677	
2021	Cardiology: Invasive Interventional-Med.	Instructor	32	\$ 182,900	\$ 347,000	\$ 442,887	
2021	Cardiology: Invasive Interventional-Med.	Assistant Professor	464	\$ 333,208	\$ 400,003	\$ 520,333	
2021	Cardiology: Invasive Interventional-Med.	Associate Professor	321	\$ 381,436	\$ 450,903	\$ 563,107	
2021	Cardiology: Invasive Interventional-Med.	Professor	280	\$ 388,184	\$ 455,804	\$ 569,404	
2021	Cardiology: Invasive Interventional-Med.	Chief	19	\$ 613,349	\$ 738,878	\$ 1,020,000	
2020	Cardiology: Invasive Interventional-Med.	Instructor	37	\$ 276,000	\$ 371,000	\$ 457,000	
2020	Cardiology: Invasive Interventional-Med.	Assistant Professor	429	\$ 322,000	\$ 385,000	\$ 498,000	
2020	Cardiology: Invasive Interventional-Med.	Associate Professor	296	\$ 372,000	\$ 455,000	\$ 555,000	
2020	Cardiology: Invasive Interventional-Med.	Professor	258	\$ 360,000	\$ 441,000	\$ 547,000	
2020	Cardiology: Invasive Interventional-Med.	Chief	23	\$ 599,000	\$ 700,000	\$ 1,024,000	
2019	Cardiology: Invasive Interventional-Med.	Instructor	27	\$ 230,000	\$ 337,000	\$ 437,000	
2019	Cardiology: Invasive Interventional-Med.	Assistant Professor	427	\$ 300,000	\$ 380,000	\$ 500,000	
2019	Cardiology: Invasive Interventional-Med.	Associate Professor	289	\$ 354,000	\$ 440,000	\$ 540,000	
2019	Cardiology: Invasive Interventional-Med.	Professor	250	\$ 361,000	\$ 433,000	\$ 524,000	
2019	Cardiology: Invasive Interventional-Med.	Chief	24	\$ 548,000	\$ 611,000	\$ 723,000	
2018	Cardiology: Invasive Interventional-Med.	Instructor	17	\$ 240,000	\$ 350,000	\$ 452,000	
2018	Cardiology: Invasive Interventional-Med.	Assistant Professor	423	\$ 299,000	\$ 374,000	\$ 492,000	
2018	Cardiology: Invasive Interventional-Med.	Associate Professor	295	\$ 342,000	\$ 419,000	\$ 512,000	
2018	Cardiology: Invasive Interventional-Med.	Professor	250	\$ 351,000	\$ 419,000	\$ 514,000	
2018	Cardiology: Invasive Interventional-Med.	Chief	27	\$ 517,000	\$ 646,000	\$ 695,000	
2017	Cardiology: Invasive Interventional-Med.	Instructor	29	\$ 236,000	\$ 275,000	\$ 473,000	
2017	Cardiology: Invasive Interventional-Med.	Assistant Professor	522	\$ 281,000	\$ 358,000	\$ 475,000	
2017	Cardiology: Invasive Interventional-Med.	Associate Professor	309	\$ 340,000	\$ 413,000	\$ 511,000	
2017	Cardiology: Invasive Interventional-Med.	Professor	239	\$ 347,000	\$ 415,000	\$ 520,000	
2017	Cardiology: Invasive Interventional-Med.	Chief	30	\$ 500,000	\$ 633,000	\$ 731,000	

<sup>1</sup> Clinical compensation benchmarks are based on AAMC *Faculty Salary Reports*, FY 2017-2022, for Cardiology: Invasive Interventional-Med.

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
Expert Report of Leonard J. Henzke

**Total Compensation Benchmarks: By Employment Setting**

1 MGMA													
Physician Owned					Hospital Employed								
Data Year	Specialty	Count	MGMA Blend			Benchmark Source	Specialty	Count	Survey Blend				
			25th	Median	75th				Weight	Weight			
2022	Cardiology: Electrophysiology	42	\$ 583,426	\$ 863,076	\$ 1,050,370	39%	2022	Cardiology: Electrophysiology	465	\$ 589,657	\$ 722,292	\$ 930,132	33%
2021	Cardiology: Electrophysiology	48	\$ 541,009	\$ 717,337	\$ 1,017,425	44%	2021	Cardiology: Electrophysiology	521	\$ 565,439	\$ 692,052	\$ 870,085	40%
2020	Cardiology: Electrophysiology	52	\$ 537,536	\$ 655,997	\$ 874,713	47%	2020	Cardiology: Electrophysiology	467	\$ 547,317	\$ 671,543	\$ 831,368	41%
2019	Cardiology: Electrophysiology	52	\$ 486,714	\$ 600,000	\$ 789,345	44%	2019	Cardiology: Electrophysiology	408	\$ 563,734	\$ 693,095	\$ 865,941	43%
2018	Cardiology: Electrophysiology	51	\$ 507,487	\$ 603,114	\$ 752,037	45%	2018	Cardiology: Electrophysiology	344	\$ 521,635	\$ 645,007	\$ 824,197	41%
2 AMGA													
Private Practice					Hospital Employed								
Data Year	Specialty	Count	AMGA Blend			Benchmark Source	Specialty	Count	Survey Blend				
			25th	Median	75th				Weight	Weight			
2022	Cardiology - EP	65	\$ 490,740	\$ 619,426	\$ 795,198	61%	2022	Cardiology - EP	625	\$ 531,028	\$ 676,977	\$ 857,747	45%
2021	Cardiology - EP	61	\$ 496,254	\$ 646,581	\$ 825,027	56%	2021	Cardiology - EP	522	\$ 515,202	\$ 654,824	\$ 787,091	40%
2020	Cardiology - EP	58	\$ 455,052	\$ 560,191	\$ 693,750	53%	2020	Cardiology - EP	464	\$ 502,701	\$ 635,229	\$ 797,783	41%
2019	Cardiology - EP	67	\$ 558,013	\$ 636,899	\$ 814,446	56%	2019	Cardiology - EP	382	\$ 512,189	\$ 635,732	\$ 815,655	40%
2018	Cardiology - EP	62	\$ 491,909	\$ 631,231	\$ 749,767	55%	2018	Cardiology - EP	380	\$ 474,169	\$ 586,286	\$ 750,674	45%
3 ECG													
Private Practice					Hospital Employed								
Data Year	Specialty	Count	Survey Blend			Benchmark Source	Specialty	Count	Survey Blend				
			25th	Median	75th				Weight	Weight			
2022	Cardiology - Electrophysiology	1	\$ -	\$ -	\$ -	0%	2022	Cardiology - Electrophysiology	303	\$ 546,885	\$ 667,863	\$ 838,778	22%
2021	Cardiology - Electrophysiology	3	\$ -	\$ -	\$ -	0%	2021	Cardiology - Electrophysiology	271	\$ 565,439	\$ 689,853	\$ 994,623	21%
2020	Cardiology - Electrophysiology	3	\$ -	\$ -	\$ -	0%	2020	Cardiology - Electrophysiology	210	\$ 542,076	\$ 653,817	\$ 787,089	18%
2019	Cardiology - Electrophysiology	3	\$ -	\$ -	\$ -	0%	2019	Cardiology - Electrophysiology	161	\$ 540,421	\$ 646,453	\$ 833,014	17%
2018	Cardiology - Electrophysiology	2	\$ -	\$ -	\$ -	0%	2018	Cardiology - Electrophysiology	115	\$ 537,630	\$ 641,973	\$ 883,759	14%
4 Data Source Blend													
Private Practice					Hospital Employed								
Data Year	Specialty	Count	Data Source Blend			Benchmark Source	Specialty	Count	Survey Blend				
			25th	Median	75th				Weight	Weight			
2022	Cardiology - Electrophysiology	107	\$ 527,121	\$ 715,064	\$ 895,359	100%	2022	Cardiology - Electrophysiology	1,393	\$ 554,048	\$ 690,121	\$ 877,784	100%
2021	Cardiology - Electrophysiology	109	\$ 515,963	\$ 677,740	\$ 909,753	100%	2021	Cardiology - Electrophysiology	1,314	\$ 545,482	\$ 676,809	\$ 862,800	100%
2020	Cardiology - Electrophysiology	110	\$ 494,044	\$ 605,481	\$ 779,296	100%	2020	Cardiology - Electrophysiology	1,141	\$ 528,209	\$ 653,513	\$ 809,561	100%
2019	Cardiology - Electrophysiology	119	\$ 526,857	\$ 620,775	\$ 803,477	100%	2019	Cardiology - Electrophysiology	951	\$ 539,082	\$ 662,157	\$ 840,168	100%
2018	Cardiology - Electrophysiology	113	\$ 498,940	\$ 618,541	\$ 750,792	100%	2018	Cardiology - Electrophysiology	839	\$ 502,329	\$ 617,995	\$ 799,061	100%

<sup>1</sup> Clinical compensation benchmarks are based on MGMA DataDive 2019-2023 Provider Compensation, 2018-2022 Data for Cardiology: Electrophysiology.

<sup>2</sup> Clinical compensation benchmarks are based on AMGA 2019-2023 *Medical Group Compensation and Productivity Surveys* for Cardiology-EP.

<sup>3</sup> Clinical compensation benchmarks are based on ECG 2019-2023 *Physician and APP Compensation Surveys* for Cardiology-Electrophysiology.

<sup>4</sup> Respondent-weighted blend.

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
 Expert Report of Leonard J. Henzke

### Total Compensation Benchmarks: By Region

MGMA <sup>1</sup>							
Data Year	Region	Specialty	Count	25th	Median	75th	MGMA Blend Weight
2022	Eastern	Cardiology: Electrophysiology	129	\$ 480,466	\$ 596,476	\$ 710,615	36%
2022	Midwest	Cardiology: Electrophysiology	104	\$ 609,483	\$ 709,465	\$ 904,375	25%
2022	Southern	Cardiology: Electrophysiology	184	\$ 685,766	\$ 862,886	\$ 1,050,988	38%
2022	Western	Cardiology: Electrophysiology	109	\$ 629,051	\$ 741,912	\$ 962,799	31%
2021	Eastern	Cardiology: Electrophysiology	140	\$ 468,929	\$ 586,375	\$ 693,924	40%
2021	Midwest	Cardiology: Electrophysiology	149	\$ 568,481	\$ 690,757	\$ 849,719	33%
2021	Southern	Cardiology: Electrophysiology	198	\$ 606,527	\$ 799,083	\$ 1,056,504	50%
2021	Western	Cardiology: Electrophysiology	109	\$ 573,915	\$ 722,777	\$ 913,690	32%
2020	Eastern	Cardiology: Electrophysiology	117	\$ 470,715	\$ 582,812	\$ 756,694	41%
2020	Midwest	Cardiology: Electrophysiology	164	\$ 557,427	\$ 644,384	\$ 835,658	38%
2020	Southern	Cardiology: Electrophysiology	174	\$ 569,173	\$ 737,315	\$ 952,263	55%
2020	Western	Cardiology: Electrophysiology	87	\$ 564,208	\$ 707,424	\$ 828,277	29%
2019	Eastern	Cardiology: Electrophysiology	96	\$ 501,725	\$ 575,771	\$ 703,491	45%
2019	Midwest	Cardiology: Electrophysiology	152	\$ 559,460	\$ 677,028	\$ 817,297	36%
2019	Southern	Cardiology: Electrophysiology	142	\$ 611,961	\$ 760,553	\$ 1,018,885	57%
2019	Western	Cardiology: Electrophysiology	95	\$ 561,150	\$ 701,180	\$ 846,047	37%
2018	Eastern	Cardiology: Electrophysiology	69	\$ 492,418	\$ 559,056	\$ 701,562	42%
2018	Midwest	Cardiology: Electrophysiology	129	\$ 493,971	\$ 629,050	\$ 778,163	35%
2018	Southern	Cardiology: Electrophysiology	122	\$ 547,054	\$ 744,240	\$ 948,665	52%
2018	Western	Cardiology: Electrophysiology	91	\$ 521,337	\$ 638,538	\$ 770,747	36%

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
 Expert Report of Leonard J. Henzke

### Total Compensation Benchmarks: By Region

AMGA <sup>2</sup>								
Data Year	Region	Specialty	Count	25th	Median	75th	AMGA Blend Weight	
2022	Eastern	Cardiology - EP	138	\$ 502,255	\$ 614,897	\$ 792,161	38%	
2022	North	Cardiology - EP	180	\$ 495,632	\$ 661,612	\$ 783,176	43%	
2022	Southern	Cardiology - EP	221	\$ 614,687	\$ 774,766	\$ 1,005,852	46%	
2022	Western	Cardiology - EP	151	\$ 519,758	\$ 607,654	\$ 749,855	43%	
2021	Eastern	Cardiology - EP	119	\$ 497,760	\$ 590,498	\$ 751,518	34%	
2021	North	Cardiology - EP	198	\$ 540,130	\$ 682,288	\$ 770,482	44%	
2021	Southern	Cardiology - EP	118	\$ 541,940	\$ 695,880	\$ 820,213	30%	
2021	Western	Cardiology - EP	148	\$ 508,672	\$ 598,029	\$ 784,312	43%	
2020	Eastern	Cardiology - EP	116	\$ 473,695	\$ 548,175	\$ 707,963	40%	
2020	North	Cardiology - EP	161	\$ 556,838	\$ 715,373	\$ 900,686	37%	
2020	Southern	Cardiology - EP	97	\$ 526,000	\$ 635,208	\$ 755,798	31%	
2020	Western	Cardiology - EP	148	\$ 499,791	\$ 552,827	\$ 755,275	50%	
2019	Eastern	Cardiology - EP	90	\$ 511,730	\$ 585,806	\$ 712,459	42%	
2019	North	Cardiology - EP	172	\$ 572,417	\$ 689,938	\$ 827,287	41%	
2019	Southern	Cardiology - EP	68	\$ 525,000	\$ 694,537	\$ 815,228	27%	
2019	Western	Cardiology - EP	119	\$ 483,459	\$ 566,019	\$ 821,975	46%	
2018	Eastern	Cardiology - EP	74	\$ 497,809	\$ 568,108	\$ 686,103	45%	
2018	North	Cardiology - EP	174	\$ 540,038	\$ 600,670	\$ 752,041	47%	
2018	Southern	Cardiology - EP	70	\$ 548,170	\$ 663,277	\$ 812,540	30%	
2018	Western	Cardiology - EP	124	\$ 446,409	\$ 506,025	\$ 765,831	48%	

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
 Expert Report of Leonard J. Henzke

### Total Compensation Benchmarks: By Region

ECG <sup>3</sup>							
Data Year	Region	Specialty	Count	25th	Median	75th	ECG Blend Weight
2022	Eastern	Cardiology - Electrophysiology	93	\$ 437,550	\$ 550,000	\$ 631,031	26%
2022	Midwest	Cardiology - Electrophysiology	137	\$ 500,000	\$ 645,042	\$ 728,587	33%
2022	Southern	Cardiology - Electrophysiology	78	\$ 589,440	\$ 789,465	\$ 917,387	16%
2022	Western	Cardiology - Electrophysiology	93	\$ 598,826	\$ 710,470	\$ 980,891	26%
2021	Eastern	Cardiology - Electrophysiology	91	\$ 450,328	\$ 547,709	\$ 686,065	26%
2021	Midwest	Cardiology - Electrophysiology	108	\$ 587,393	\$ 686,221	\$ 781,893	24%
2021	Southern	Cardiology - Electrophysiology	78	\$ 476,221	\$ 722,000	\$ 895,988	20%
2021	Western	Cardiology - Electrophysiology	89	\$ 574,227	\$ 680,293	\$ 953,038	26%
2020	Eastern	Cardiology - Electrophysiology	55	\$ 449,467	\$ 518,750	\$ 595,986	19%
2020	Midwest	Cardiology - Electrophysiology	108	\$ 531,332	\$ 634,998	\$ 783,064	25%
2020	Southern	Cardiology - Electrophysiology	46	\$ 546,588	\$ 704,753	\$ 761,756	15%
2020	Western	Cardiology - Electrophysiology	61	\$ 569,938	\$ 675,134	\$ 785,207	21%
2019	Eastern	Cardiology - Electrophysiology	28	\$ 487,873	\$ 527,917	\$ 620,906	13%
2019	Midwest	Cardiology - Electrophysiology	98	\$ 526,472	\$ 647,593	\$ 822,414	23%
2019	Southern	Cardiology - Electrophysiology	39	\$ 591,778	\$ 777,233	\$ 948,182	16%
2019	Western	Cardiology - Electrophysiology	42	\$ 567,080	\$ 648,805	\$ 862,351	16%
2018	Eastern	Cardiology - Electrophysiology	22	\$ 355,488	\$ 408,410	\$ 528,660	13%
2018	Midwest	Cardiology - Electrophysiology	66	\$ 484,854	\$ 629,641	\$ 832,015	18%
2018	Southern	Cardiology - Electrophysiology	41	\$ 522,472	\$ 638,066	\$ 864,522	18%
2018	Western	Cardiology - Electrophysiology	41	\$ 446,021	\$ 638,838	\$ 953,356	16%

Dr. Rupa Bala v. Oregon Health & Science University, et al.  
 Expert Report of Leonard J. Henzke

### Total Compensation Benchmarks: By Region

Data Source Blend <sup>4</sup>							
Data Year	Region	Specialty	Count	25th	Median	75th	Data Source Blend Weight
2022	Eastern	Cardiology - Electrophysiology	360	\$ 477,732	\$ 591,531	\$ 721,315	100%
2022	Midwest	Cardiology - Electrophysiology	421	\$ 525,178	\$ 668,041	\$ 795,352	100%
2022	Southern	Cardiology - Electrophysiology	483	\$ 637,687	\$ 810,709	\$ 1,008,761	100%
2022	Western	Cardiology - Electrophysiology	353	\$ 574,337	\$ 676,198	\$ 876,476	100%
2021	Eastern	Cardiology - Electrophysiology	350	\$ 473,895	\$ 577,724	\$ 711,463	100%
2021	Midwest	Cardiology - Electrophysiology	455	\$ 560,633	\$ 685,995	\$ 799,139	100%
2021	Southern	Cardiology - Electrophysiology	394	\$ 561,387	\$ 752,914	\$ 953,959	100%
2021	Western	Cardiology - Electrophysiology	346	\$ 546,088	\$ 658,488	\$ 868,470	100%
2020	Eastern	Cardiology - Electrophysiology	288	\$ 467,858	\$ 556,627	\$ 706,375	100%
2020	Midwest	Cardiology - Electrophysiology	433	\$ 550,699	\$ 668,438	\$ 846,719	100%
2020	Southern	Cardiology - Electrophysiology	317	\$ 552,685	\$ 701,346	\$ 864,501	100%
2020	Western	Cardiology - Electrophysiology	296	\$ 533,180	\$ 623,471	\$ 782,900	100%
2019	Eastern	Cardiology - Electrophysiology	214	\$ 504,120	\$ 573,730	\$ 696,457	100%
2019	Midwest	Cardiology - Electrophysiology	422	\$ 557,080	\$ 675,454	\$ 822,557	100%
2019	Southern	Cardiology - Electrophysiology	249	\$ 585,051	\$ 745,137	\$ 952,194	100%
2019	Western	Cardiology - Electrophysiology	256	\$ 526,009	\$ 629,758	\$ 837,532	100%
2018	Eastern	Cardiology - Electrophysiology	165	\$ 476,578	\$ 543,030	\$ 671,575	100%
2018	Midwest	Cardiology - Electrophysiology	369	\$ 514,063	\$ 615,773	\$ 775,477	100%
2018	Southern	Cardiology - Electrophysiology	233	\$ 543,064	\$ 701,233	\$ 892,963	100%
2018	Western	Cardiology - Electrophysiology	256	\$ 472,981	\$ 574,400	\$ 797,612	100%

<sup>1</sup> Clinical compensation benchmarks are based on MGMA DataDive 2019-2023 Provider Compensation, 2018-2022 Data for Cardiology: Electrophysiology.

<sup>2</sup> Clinical compensation benchmarks are based on AMGA 2019-2023 *Medical Group Compensation and Productivity Surveys* for Cardiology-EP.

<sup>3</sup> Clinical compensation benchmarks are based on ECG 2019-2023 *Physician and APP Compensation Surveys* for Cardiology-Electrophysiology.

<sup>4</sup> Respondent-weighted blend.

# **Second Expert Rebuttal and Supplemental Report of Leonard J. Henzke**

**Dr. Rupa Bala**

v.

**Oregon Health & Science University, et al.**

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## I. Introduction

1. I am Leonard Henzke, a Principal in the Strategy and Business Advisory division at ECG Management Consultants, Inc. (“ECG”). I have been retained by Stoel Rives LLP, acting on behalf of its client Oregon Health & Science University (“OHSU”) and its employees Drs. Charles Henrikson and Joaquin Cigarroa, in a case involving an employment discrimination dispute between a former physician employee (“Plaintiff”) and Defendants OHSU, Dr. Charles Henrikson, and Dr. Joaquin Cigarroa (collectively, “Defendants” or “OHSU”). The former employee, Rupa Bala, M.D., practiced as an electrophysiologist, which is a subspecialty of the cardiology specialty.
2. This report supplements my initial expert opinions contained in my November 1, 2023 Expert Report and in my December 8, 2023 Expert Rebuttal and Supplemental Report. Submitted in this matter and together, they contain all my expert opinions in this matter. My initial report contains my qualifications and curriculum vitae.
3. The purpose of this rebuttal expert report is to assess the analyses and conclusions in Plaintiff’s expert rebuttal report from David H. Glusman. This report was not made available to me prior to the development of my Expert Rebuttal Supplemental Report dated December 8, 2023. In so doing, I incorporate additional analyses that I have conducted since submitting my initial expert report that respond to Mr. Glusman’s opinions regarding an earnings capacity determination. In addition, I highlight assertions made in my Initial Expert Report dated November 1, 2023 and my Expert Rebuttal and Supplemental Report dated December 8, 2023 that contradict Mr. Glusman’s opinions. As in my previous reports, I only assess claims related to alleged damages incurred by Plaintiff, leaving analyses of other claims (discrimination, job placement difficulties, etc.) to the defendants’ other experts. To perform my work, I again utilized a team of ECG personnel who worked under my direction and control. All opinions presented in this report are my own. ECG is paid \$680 per hour for my work in this matter and my compensation does not depend on offering a particular opinion or the outcome of this case.
4. In addition to the documents I reviewed to inform my expert reports dated November 1, 2023 and December 8, 2023, Attachment 1 details additional documents that Mr. Glusman relied on, all of which I relied on to form my opinions in this second rebuttal and supplemental report. These documents include supplemental information related to Plaintiff’s 2024 compensation.

## II. Several of Glusman’s Assertions Were Already Addressed in My Expert Report Dated November 1, 2023 and my Expert Rebuttal Supplemental Report Dated December 8, 2023

5. Mr. Glusman makes several assertions regarding the data I utilized in my Initial Expert Report dated November 1, 2023 related to actual compensation earned by Plaintiff with her former employers. For example, he asserts that I created “fabricated income” for Plaintiff for “approximately six months of 2017” and that I utilized contracts to estimate her actual compensation. He goes on to assert that this does not account for partial years that she worked during that period.

6. In reality, however, in my Initial Expert Report dated November 1, 2023 I was utilizing the best available data to me at the time. These numbers were refined utilizing confirmed W-2 data in my Expert Rebuttal and Supplemental Report dated December 8, 2023.
7. The numbers in my Expert Rebuttal and Supplemental Report dated December 8, 2023 are reflective of actual compensation earned by Plaintiff at her former employers. In fact, these numbers closely mirror the numbers in Mr. Glusman's report. Therefore, Mr. Glusman's assertions are incorrect and I stand by the projections in my Expert Rebuttal and Supplemental Report dated December 8, 2023.

**III. Mr. Glusman Erroneously Represents The Promotion Potential of Plaintiff Under the But-For Scenario**

8. In my Initial Expert Report dated November 1, 2023, I constructed a But-For Scenario that assumes Plaintiff would be promoted to Professor in 2023 and to Cardiology Division Chief in 2027. As noted in the report, this is an aggressive assumption because there is no guarantee that the Plaintiff would ever attain such prestigious appointments had she remained at OHSU. I made these assumptions to be reflective of Plaintiff's career goals, and to also illustrate that she is better off financially under the Actual Scenario even when compared to a But-For Scenario that incorporates a prestigious promotion and associated higher levels of projected compensation.
9. In his report, Mr. Glusman expands upon these aggressive assumptions and outlines a scenario where the Plaintiff is promoted to Division Chief in 2023. Mr. Glusman asserts that the promotion track outlined in my Initial Expert Report dated November 1, 2023 and my Expert Rebuttal and Supplemental Report dated December 8, 2023 is "inconsistent with public statistics." To justify this claim, Mr. Glusman provides a list of "various academic cardiology chairs" (Mr. Glusman does not utilize the correct term for cardiology leadership positions). The list contains 27 physicians from across the country, which is clearly not exhaustive and represents a fraction of the thousands of cardiologists practicing in academic medicine nationwide. The list does not include any physicians who graduated from a cardiology fellowship program and did not advance to chief, which is the far more likely scenario. In essence, Mr. Glusman provides a cherry-picked list of physicians to justify an aggressive promotion track for Plaintiff. It appears to me that this approach may have been taken in order to inflate compensation projections in the asserted But-For scenario. I stand by the promotion track – and the associated compensation levels – outlined in both my Initial Expert Report dated November 1, 2023 and my Expert Rebuttal and Supplemental Report dated December 8, 2023.

**IV. Mr. Glusman Significantly Understates Plaintiff's Projected Compensation in the Actual Scenario**

10. Mr. Glusman develops a compensation projection for Plaintiff in the Actual Scenario that I believe contains flawed assumptions and, in turn, artificially inflates potential damages.
11. As I outlined in paragraph 29 of my Expert Rebuttal and Supplemental Report dated December 8, 2023, Plaintiff's contract at Citrus Cardiology is typical of those seen in a private practice environment where physicians "typically take one to two years to become fully productive members of a new practice." The base salary paid to Plaintiff is, as I said previously, "only intended to be temporary until Plaintiff is able to build a self-sustaining and busy clinical practice". The base salary was guaranteed for the first year of employment, after which Plaintiff transitions to a collections-based methodology that enables her to earn high levels of compensation that are tied to productivity.
12. Mr. Glusman does not explain in his report how he developed such low compensation projections, but it appears he assumes that Plaintiff's low productivity in her first year, when she is supposed to be building a practice, will continue for the 20-year length of the compensation projection.
13. As such, he appears to apply the collections-based methodology in her Citrus Cardiology contract to collections levels produced by Plaintiff in the ramp-up period. As outlined in Exhibit I, Mr. Glusman's projected compensation level for Plaintiff of \$264,000 in 2024 is below the 10th percentile of electrophysiology physicians nationally. Mr. Glusman assumes that her compensation will grow to only \$414,100 over the 20-year projection period, which is also projected to be well below the 10th percentile. Additionally, it is unclear to me how or why Mr. Glusman selected \$264,000 as Plaintiff's income level in 2024, as it does not appear to be based on any of the documentation that I have reviewed.
14. Supplemental email correspondence I have received and reviewed between Plaintiff and the Citrus Cardiology practice administrator indicates that her collections levels are low, which is to be expected in the first year of practice. It is also indicated in the correspondence that Plaintiff is expected to increase her hospital electrophysiology lab days by 50%, from 4 to 6 days per month. This is a significant development, as electrophysiologists typically produce the majority of their collections in the lab setting. In my experience working with cardiology practices and divisions of cardiology within larger organizations, electrophysiologists typically work 8 to 10 days per month in hospital labs, with an equal number of days in the clinic. There is significant capacity for Plaintiff to grow her practice.
15. It should also be noted that Plaintiff could easily seek to transition to a different private practice (or hospital-employed) medical group in the unlikely case that she is not able to grow her collections and associated compensation at Citrus Cardiology. Electrophysiologists are in high demand

nationally, and she could seek employment opportunities elsewhere.<sup>1,2</sup> It would be highly unusual for a physician in the prime of her career, such as the Plaintiff, to remain in a situation where he or she was earning a compensation level of less than the 10th percentile of the relevant national benchmark.

16. Though Plaintiff's compensation model at Citrus Cardiology does not include a minimum base salary beyond the initial 12-month term, this is typical of contracts in the industry and there is no basis to change my projections outlined in the Actual Scenarios of my prior reports. As I have explained, there is no reason to believe that Plaintiff cannot build a self-sustaining and busy clinical practice, receiving an income consistent with median benchmarks levels that eventually grows to 75<sup>th</sup> percentile compensation benchmark levels when she has further developed her career in private practice (be it at Citrus Cardiology or elsewhere).

#### **V. Mr. Glusman Significantly Overstates Benefits Projections in the But-For Scenario**

17. Mr. Glusman makes the assertion that "the Henzke Report only includes retirement account contributions as benefits calculated at 7.9 percent of compensation." I included only retirement contributions in my Initial Report because healthcare and other benefits compensation are likely to be similar under either of the scenarios. However, to align with Plaintiff's experts I included detailed calculations for these benefits in my Expert Rebuttal and Supplemental Report dated December 8, 2023. The assumptions that underlie these projections are outlined in detail in that report and are aligned with OHSU policies and national benchmarks. Perhaps most importantly, because Plaintiff could have also obtained employment at a different academic medical center, my calculations also consider IRS regulations that pertain to limits on retirement compensation.
18. In his report, Mr. Glusman develops a series of projections that illustrate growing levels of physician benefits for Plaintiff under the But-For scenario. He creates several scenarios that project total benefits compensation at 7.9 percent of compensation and 15.9 percent of compensation. He derives the 15.9 percent figure by averaging the benefits paid to Plaintiff as a percentage of her compensation during her final 3 calendar years in which she was employment at OHSU, 2015 to 2017. During this period, she was paid a range of \$390,180 to \$413,000. He assumes her compensation at OHSU will grow to \$1,334,300 by 2043 in the But-For scenario, and he applies the same benefits percentage each year over the entire projection period. This results in projected benefits compensation of \$212,312 in 2043 under the But-For scenario.
19. This projection is grossly flawed and illustrates a lack of understanding of OHSU's actual policies and IRS limitations regarding employer contributions to retirement.

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<sup>1</sup> Jennifer Moody Expert Report (November 1, 2023), ¶ 23 "... in 2021 there were approximately 2,632 actively practicing clinical cardiac electrophysiologists in the United States."

<sup>2</sup> Jennifer Moody Expert Report (November 1, 2023), ¶ 26 "Cardiology was ranked as the fifth most common physician search for in-house physician recruiters in 2023," "48.8% of [organizations] reported they were seeking cardiologists of some type" in 2018, and "60% of organizations recruiting physicians reported they were searching for cardiologists of some type" in 2023.

20. First, it is inappropriate to apply such a percentage to fringe benefits categories such as healthcare and disability insurance. The cost of insurance does not increase for higher earners. A highly paid cardiologist at an institution such as OHSU receives the same healthcare benefits as a lower-paid primary care physician.
21. Additionally, the same principle applies to social security taxes. Such taxes are capped at \$168,600 in 2024<sup>3</sup>, meaning that employers pay the same taxes for someone making \$170,000 as they would for an employee making \$1,000,000. Mr. Glusman's methodology of applying the same percentage across all levels of compensation is deeply flawed and results in grossly inflated projections for employer-paid benefits.
22. Further, Mr. Glusman ignores OHSU's policies regarding employer contributions to retirement, which are compliant with IRS regulations related to limits on employer contributions to retirement. As outlined in my Expert Rebuttal and Supplemental Report dated December 8, 2023, OHSU's policy is to contribute up to "approximately 12% of gross compensation up to the IRS compensation limit defined by the IRS in code section 401(a)(17)/404(l) *Annual Compensation*."<sup>4</sup> In 2017 the compensation limit was \$270,000, and, based on the compound annual growth rate of this limitation from 2015 to 2024, this limitation projects to be approximately \$602,300 in 2043.<sup>5</sup> Further, "OHSU's total contribution cannot exceed the IRS' total contribution limit as defined in code section 415(c)(l)(A) *DB Limits*."<sup>6</sup> This limitation was \$54,000 in 2017, and, based on the compound annual growth rate of the limitation from 2015 to 2024 of 3.0%, projects to be approximately \$120,500 in 2043.<sup>7</sup>
23. Lastly, in Mr. Glusman's discussion regarding how benefits should be calculated on page 6 and 7 of his report, he indicates that exhibit 5 of his report includes corrected calculations of employer-funded benefits in the Actual scenario. Here, he correctly clarifies that the accurate approach to calculating Social Security tax is to take 6.20% of gross compensation up to the IRS compensation limit, and for Medicare tax to take 1.45% of gross compensation without limitation and an additional 0.9% for gross compensation in excess of \$200,000, also without limitation. While Mr. Glusman appears to maintain this approach in Exhibit 6 in the Actual scenario, he does not apply the same approach to the But-For scenario. As discussed in paragraph 17 above, Mr. Glusman applied a fixed 15.9% benefits calculation in the But-For scenario detailed in Exhibit 6. Had Mr. Glusman correctly calculated benefits, his calculation for the But-For scenario in Exhibit 6 would have been materially lower.

<sup>3</sup> Henzke Rebuttal and Supplemental Expert Report (December 8, 2023) Exhibit V

<sup>4</sup> Henzke Rebuttal and Supplemental Expert Report (December 8, 2023) ¶ 32

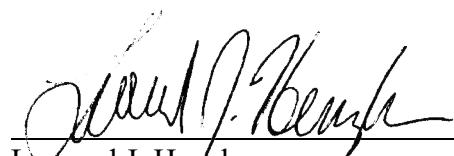
<sup>5</sup> Henzke Rebuttal and Supplemental Expert Report (December 8, 2023) Exhibit VI

<sup>6</sup> Henzke Rebuttal and Supplemental Expert Report (December 8, 2023) ¶ 32

<sup>7</sup> Henzke Rebuttal and Supplemental Expert Report (December 8, 2023) Exhibit VI

## VI. Conclusions

24. Mr. Glusman utilizes a number of assumptions in his rebuttal that are flawed and have resulted in damages scenarios that amount to an inaccurate projection of compensation potential for Plaintiff in the magnitude of millions of dollars. My conclusion, as outlined in both of my previous reports, remains that Plaintiff's future earnings capacity was not negatively impacted by her departure from OHSU and that her current position in private practice is very likely to result in compensation (as outlined in the Actual Scenario<sup>8</sup>) that is significantly more than what she would be able to earn in an academic environment (as outlined in the But-For Scenarios<sup>9</sup>).



Leonard J. Henzke

January 16, 2024

Date

<sup>8</sup> Henzke Rebuttal and Supplemental Expert Report (December 8, 2023) Exhibit I  
<sup>9</sup> Henzke Rebuttal and Supplemental Expert Report (December 8, 2023) Exhibits II and III

*Rupa Bala MD v. OHSU et al*

Documents Provided to Glusman - Rebuttal to Henzke

#	Beginning Bates	Ending Bates	Description
<b>Documents provided by Defendants:</b>			
1	BALА 3160	BALА 3160	Citrus paystub, 2/17/23
2	BALА 3161	BALА 3161	Form W-2, 2023
3	BALА 3078	BALА 3081	Citrus emails with Dr. Bala regarding 2024 contract and productivity model, 12/13/23-12/17/23
4	BALА 2924	BALА 2924	Citrus paystub, 12/8/23
5	BALА 2922	BALА 2923	Citrus letter to Dr. Bala regarding contract renewal, 12/13/23. With attached Exhibit A, Productivity Compensation
6			Emails between Nora Ostrofe and Dr. Bala, 10/24/23-10/26/23
<b>Brotен documents:</b>			
7			Second Amended Complaint for Deprivation of Civil Rights, 2/11/19
8			Defendants' Answer and Affirmative Defenses to Second Amended Complaint for Deprivation of Civil Rights, 4/15/19
9			Defendants' Motion for Summary Judgment, 8/23/21
10			Plaintiff's Opposition to Defendants' Motion for Summary Judgment; Cross Motion for Summary Judgment (Corrected), 9/30/21
11			Reply in Support of Defendants' Motion for Summary Judgment, 11/8/21
12	UPENN000001	UPENN000002	Offer letter, 3/23/06
13	OHSU_RB 001524	OHSU_RB 001531	Faculty Evaluations at UPenn
14	UPENN000676	UPENN000684	Teaching Evaluations
15	UPENN000563	UPENN000564	Overview of Teaching for previous three years
16	OHSU_RB 001726	OHSU_RB 001727	Letter in Support of Promotion by Dr. Kaul, 5/29/14
17	OHSU_RB 000050	OHSU_RB 000073	Clinician Employment Agreement, 1/5/15
18	OHSU_RB 000218	OHSU_RB 000219	Position Description
19	OHSU_RB 001704	OHSU_RB 001705	Letter of Recommendation by Dr. Parmacek to Dr. Henrikson, 6/20/14
20	OHSU_RB 000423	OHSU_RB 00423	Letter of Recommendation by Dr. Parmacek to Dr. Kaul, 6/20/14
21	OHSU_RB 000020	OHSU_RB 0023	Appointment letter, 7/16/14
22	BALА 0874	BALА 0875	Analysis of Educator Performance, 8/6/15
23	BALА 1869	BALА 1869	Annual Faculty Evaluation, 2014-2015
24	OHSU_RB 001809	OHSU_RB 001810	Letter in support of promotion by Dr. Henrikson
25	BALА 0992	BALА 0996	Analysis of Education Performance, Dec. 2015
26	OHSU_RB 001441	OHSU_RB 001443	Aggregate Evaluation Report – Student Evaluations, 12/17/15
27	OHSU_RB 001797	OHSU_RB 001797	Letter in support of promotion by Dr. Hutchinson, 9/20/15
28	OHSU_RB 001811	OHSU_RB 001811	Letter in support of promotion by Dr. Shah, 9/20/15
29	OHSU_RB 001799	OHSU_RB 001799	Letter of reference for promotion by Dr. LeMond, 9/25/15
30	OHSU_RB 001804	OHSU_RB 001805	Letter in support of promotion by Dr. Narayan, 9/29/15
31	OHSU_RB 001800	OHSU_RB 001801	Letter in support of promotion by Dr. Marchlinski, 9/30/15
32	OHSU_RB 001795	OHSU_RB 001795	Letter in support of promotion by Dr. Gerstenfeld, 10/24/15
33	OHSU_RB 001780	OHSU_RB 001782	Letter recommending promotion by Dr. Fennerty, 12/5/15
34	OHSU_RB 001807	OHSU_RB 001808	Letter in support of promotion by Dr. Patton, 12/11/15
35	OHSU_RB 001735	OHSU_RB 001738	Letter by Dr. Anderson proposing appointment, 12/27/15
36	OHSU_RB 001745	OHSU_RB 001745	Fellow Evaluations
37	BALА 1870	BALА 1870	Annual Faculty Evaluation, 2015-2016

#	Beginning Bates	Ending Bates	Description
38	BALA 00193	BALA 00195	Personal statement in support of promotion
39	OHSU_RB 000099	OHSU_RB 000099	Annual salary increase, 7/1/16
40	OHSU_RB 000010	OHSU_RB 000010	Appointment to Associate Professor, 7/1/16
41	BALA 2028	BALA 2028	Cover of 'Tucson Lifestyle'
42	BALA 2034	BALA 2036	2020 Top Doctors, 'Tucson Lifestyle,' June 2020
43	BALA 2440	BALA 2464	CV of Rupa Bala
44	BALA 2469	BALA 2470	Exceptional Women in Medicine, 'Tucson Lifestyle,' March 2021
45	OHSU_RB 000257	OHSU_RB 000257	Controlled Substance Registration Certificate, 7/21/13
46	OHSU_RB 000258	OHSU_RB 000258	Medical Physician and Surgeon License, 9/24/01
47	OHSU_RB 000259	OHSU_RB 000259	Certificate re Clinical Cardiac Electrophysiology, 2007-2017
48	OHSU_RB 000260	OHSU_RB 000260	Certificate re Cardiovascular Disease, 2006-2016
49	OHSU_RB 000261	OHSU_RB 000261	Medicinae Doctoris certificate
50			Revised – University of Chicago Residency Class, 1998
51	BALA 2485	BALA 2509	CV of Rupa Bala, 10/2022
52			Defendants' Response to Plaintiff's First Set of Interrogatories, 6/6/19
53			Declaration of Dr. Rick Koch in Opposition to Defendant's Motion for Summary Judgment, 9/29/21
54	OHSU_RB 004055	OHSU_RB 004057	Text messages between Dr. Dewland and Dr. Henrikson, 11/15/17-11/16/17
55	OHSU_RB 004068	OHSU_RB 004068	Text messages between Ms. MacNeill and Dr. Henrikson, 9/12/17
56			Excerpt of Dr. Henrikson deposition transcript, 8/7/20, pages 27-43
57	VIRGINIAMASON 000030	VIRGINIAMASON 000036	Candidate notes, 8/25/17-9/25/17
58			Excerpt of Dr. Bala deposition transcript, 7/28/20, pages 266-319
59	BALA 000001	BALA 000109	2016-2020 job search documents
60	BALA 1871	BALA 2027	August 2020 – November 2020 job search documents
61	BALA 2037	BALA 2150	December 2020 job search documents [BALA 2028-2036 not included]
62	BALA 1600	BALA 1671	February 2020 – June 2020 job search documents
63	BALA 2151	BALA 2260	January 2021 – February 2021 job search documents
64	BALA 2298	BALA 2439	September 2021 – October 2022 job search documents
65	BALA 2471	BALA 2509	November 2021 – June 2022 job search documents
66	BALA 2513	BALA 2550	January 2021 – June 2022 job search documents
67			List of job search efforts 2016-2022 with notes by Rupa Bala, updated 11/30/22
68	BALA 2465	BALA 2468	Email string re position in Atlanta GA (Jackson Physicians), Aug. 2022
69	BALA 1564	BALA 1584	Banner HR emails, Aug.-Oct. 2019
70	BALA 1771	BALA 1773	Banner HR emails, 9/27/19 – 10/8/19
71	BALA 1767	BALA 1768	Banner HR email string, 10/15/19
72	BALA 1517	BALA 1528	Banner fellow evaluations
73	BALA 1784	BALA 1788	Banner comments/feedback
74	BALA 1592	BALA 1596	Banner emails and notice of termination
75			Banner Verbal discussion, typed notes (undated)
76	BALA 1481	BALA 1483	Banner emails/investigation
77	BALA 1484	BALA 1513	Dr. Bala's response to Banner verbal discussion, 7/24/19
78	BALA 1516	BALA 1516	Corrective Action Guidelines for Banner Leaders
79	BANNER000272	BANNER000275	Typed notes of ER Consultant, 9/26/19
80	BANNER000024	BANNER000025	Documented Verbal Discussion
81	BANNER000144	BANNER000174	Emails w/ Dr. Bala's response to verbal discussion, Aug.-Oct. 2019
82	BANNER000337	BANNER000340	Dr. Bala email to Leadership, 9/2/19

#	Beginning Bates	Ending Bates	Description
83	BANNER000175	BANNER000194	ER Investigation Report
84	BANNER000022	BANNER000023	Notice of termination, 1/17/20
85	BANNER000001	BANNER000021	Physician Employment Agreement, 3/28/18
86	BAAA 2674	BAAA 2710	Employment Agreements, UHS Medical Group, 2/8/21 and 8/6/21
87	BALA 2261	BALA 2297	Employment Agreements, 8/6/21 and unsigned/undated
88	BALA 1322	BALA 1322	Form W-2, 2015
89	BALA 1357	BALA 1357	Form W-2, 2016
90	BALA 2876	BALA 2877	Form 1099s, 2017
91	BALA 1412	BALA 1412	Form W-2, 2017
92	BALA 1470	BALA 1470	Form W-2, 2018 (clean copy)
93	BALA 2879	BALA 2879	Form W-2, 2018 (photo)
94	BALA 2717	BALA 2722	Form W-2s, 2019-2021
95	BALA 2881	BALA 2881	Form W-2, 2022
96	BALA 2723	BALA 2725	Citrus Cardiology Employment Application, 11/14/22
97	BALA 2726	BALA 2727	Citrus Cardiology offer letter, 10/14/22
98	BALA 2728	BALA 2744	Physician Services Employment Agreement, Citrus Cardiology, 10/26/22
99	BALA 2745	BALA 2777	Citrus Cardiology Employee Handbook
100	BALA 2778	BALA 2825	Citrus Cardiology 2023 Benefit Enrollment Guide
101	BALA 2826	BALA 2854	AAMC Faculty Salary Reports, FY 2021
102	BALA 2855	BALA 2873	MGMA Physician Compensation Reports, FY 2021
103	BALA 2623	BALA 2673	AAMC report: Exploring Salary Equity Among Medical School Leadership, Nov. 2022
104			2916 AAMC - 2020 Western - Compensation by Medical School Type (CS)-5
105			2917 AAMC - 2022 - Private Compensation by Medical School Type (CS)-8
106			2918 AAMC - 2022 - All schools - Compensation by Medical School Type (CS)-6
107			2919 AAMC - 2022 Public Schools - Compensation by Medical School Type (CS)-7
108			2920 AAMC 2021 - Western - Compensation by Medical School Type (CS)-4
109			2921 AAMC 2022 Western - Compensation by Medical School Type (CS)-2
110			2922 Rupa Bala CV – 2023
111			Article ‘Workforce in Crisis: Charting the Path Forward’, in American College of Cardiology, 6/2/23
112			Article ‘Under the Radar: Visibility and the Effects of Discrimination Lawsuits in Small and Large Firms’ in American Sociological Review, 2022
113			Article ‘By the numbers: How cardiologists have been affected by the COVID-19 pandemic’ in Cardiovascular Business, 4/14/20
114			‘Retaliation – Maike it Personal’ on US EEOC website
115			Occupation profile for Cardiologists on O*Net OnLine
116			Occupational Outlook Handbook on US Bureau of Labor Statistics website, for Physicians and Surgeons
<b>Chiefs documents:</b>			
117	BALA 3030	BALA 3038	Website printout of blank pages from Medscape titled ‘Clyde Yancy Goes to Northwestern’

#	Beginning Bates	Ending Bates	Description
118	BALA 3039	BALA 3048	Website printout from Doximity titled 'Dr. Clyde Yancy Jr., MD – Chicago, IL, Cardiology'
119	BALA 3049	BALA 3059	Website printout from Doximity titled 'Dr. Ioannis Chatzizisis, MD – Miami, FL, Cardiology'
120	BALA 3060	BALA 3067	Website printout from Doximity titled 'Dr. John Kearney Jr., MD – Boston, MA, Cardiology'
121	BALA 3068	BALA 3073	Website printout from Doximity titled 'Dr. Thomas Cappola MD – Philadelphia, PA, Cardiology'
122	BALA 3074	BALA 3076	Website printout from Newswise titled 'Thomas P. Cappola, MD, ScM, Named Chief of the Division of Cardiovascular Medicine at the Perelman School of Medicine at the University of Pennsylvania'
123	BALA 3077	BALA 3077	Spreadsheet created by Dr. Bala titled 'Chiefs,' including information related to Institution, Date competed Fellowship, and Date Became Chief of Cardiology

Dr. Rupa Bala v. Oregon Health &amp; Science University, et al.

Expert Report of Leonard J. Henzke

**Market Benchmarking and Net Collections Estimate of Glusman Compensation Exhibit****Key Assumptions**

<sup>1</sup> Compensation Growth Rate: Community Benchmarks	2.4%
<sup>2</sup> Collections Growth Rate: Community Benchmarks	2.3%
<sup>3</sup> Citrus Cardiology Compensation Formula	
Compensation % of Net Collections: ≤\$600K	55%
Compensation % of Net Collections >\$600K and ≤\$750K	60%
Compensation % of Net Collections >\$750K and ≤\$1M	65%
Compensation % of Net Collections: >\$1M	70%

**Table 1: Citrus Cardiology Compensation and Net Collections Estimates**

<b>Period</b>	<b>Cash Compensation</b>	<b>Benchmark Percentile</b>	<b>Net Collections</b>	<b>Benchmark Percentile</b>
<sup>4</sup> 2023 Annualized Estimate	\$ 231,000	<10	\$ 420,000	<10
<sup>4</sup> 2024 Estimate: Based on Aug. 2023 Average	\$ 271,000	<10	\$ 492,000	<10
<sup>4</sup> 2024 Estimate: Based on Peer (Dr. Uche) Average	\$ 330,000	<10	\$ 600,000	16

**Table 2: Glusman Analysis - Exhibit 2**

<b>Period</b>	<b>Cash Compensation</b> <sup>5</sup>	<b>Benchmark Percentile</b>	<b>Net Collections</b>	<b>Benchmark Percentile</b>
2023	\$ 476,423	13	n/a	n/a
2024	\$ 264,000	<10	\$ 480,000	<10
2025	\$ 270,300	<10	\$ 491,455	<10
2026	\$ 276,800	<10	\$ 503,273	<10
2027	\$ 283,400	<10	\$ 515,273	<10
2028	\$ 290,200	<10	\$ 527,636	<10
2029	\$ 297,200	<10	\$ 540,364	<10
2030	\$ 304,300	<10	\$ 553,273	<10
2031	\$ 311,600	<10	\$ 566,545	<10
2032	\$ 319,100	<10	\$ 580,182	<10
2033	\$ 326,800	<10	\$ 594,182	<10
2034	\$ 334,600	<10	\$ 607,667	<10
2035	\$ 342,600	<10	\$ 621,000	<10
2036	\$ 350,800	<10	\$ 634,667	<10
2037	\$ 359,200	<10	\$ 648,667	<10
2038	\$ 367,800	<10	\$ 663,000	<10
2039	\$ 376,600	<10	\$ 677,667	<10
2040	\$ 385,600	<10	\$ 692,667	<10
2041	\$ 394,900	<10	\$ 708,167	<10
2042	\$ 404,400	<10	\$ 724,000	<10
2043	\$ 414,100	<10	\$ 740,167	<10

<sup>1</sup> Growth rate used to lag-adjust benchmarks 2023 to 2043; referenced in previous Henzke report.<sup>2</sup> The collections growth rate to lag-adjust benchmarks is based on the compound annual growth rate of 2.4% between 2017 to 2022 for median professional collections in the community benchmarks; these benchmarks are based on MGMA DataDive Compensation for Cardiology: Electrophysiology, AMGA Medical Group Compensation and Productivity Survey for Cardiology-EP, and ECG Physician and APP Compensation Survey for Cardiology-Electrophysiology, utilizing the surveys or reports that provided 2017 and 2022 data.<sup>3</sup> Based on Dr. Bala's current Citrus Cardiology Physician Services Employment Agreement.<sup>4</sup> Cash compensation and net collection levels based on email between Dr. Bala and Jerry DeLoach, Chief Executive Officer, Citrus Cardiology.<sup>5</sup> Cash compensation based on reported compensation in Glusman's exhibit 2.



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November 1, 2023

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Portland, OR 97205

Re: Dr. Rupa Bala  
Date of Separation: June 19, 2017

### **VOCATIONAL EVALUATION REPORT**

This report contains confidential information.

Dear Ms. Thompson:

The case of Dr. Rupa Bala was referred to me by counsel for Stoel Rives LLP, acting on behalf of Oregon Health and Science University ("OHSU"), Dr. Charles Henrikson, and Dr. Joaquin Cigarroa (collectively, "Defendants" or "OHSU"), for a vocational evaluation to determine vocational potential secondary to separation of employment with OHSU.

I am a board-certified rehabilitation counselor with the Commission on Rehabilitation Counselor Certification, a certified disability management specialist by the Commission for Case Manager Certification, and a certified diplomate of the American Board of Vocational Experts. I am an approved provider with the Washington State Department of Labor and Industries, and a vocational expert for the Social Security Administration. In my role as a vocational expert with the Social Security Administration, I have participated in over 4,000 hearings since 2010. I have also been qualified as a vocational expert at the Washington State Board of Industrial Appeals, Pierce County Washington Superior Court, and the United States District Court for the District of Oregon Portland Division.

In performing my work in this evaluation, I relied on the foundational facts and data provided to me in the form of the records you provided. Additionally, I relied on methods and standards of practice that are generally accepted within the field of vocational rehabilitation counseling. Further, I relied on labor market information and statistics available through the public domain. Lastly, I relied on my clinical judgement consistent

#### **Lakewood**

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1730 Pottery Ave.  
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#### **Seattle**

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Suite 271

Vocational Evaluation Report – DT North  
Report Date: November 1, 2023  
Evaluatee: Rupa Bala  
Date of Separation: June 19, 2017

Page 2 of 8

with my education, training, and experience from my clinical practice as a vocational rehabilitation counselor. My opinions and recommendations are offered on a vocationally more-probable-than-not basis.

## **REFERRAL QUESTIONS**

1. What was the availability of electrophysiology jobs in the national economy from 2016 to 2022?
2. How long would it take someone with Dr. Bala's similar vocational profile to become reemployed following her separation from Oregon Health & Science University on June 19, 2017?

## **BACKGROUND INFORMATION**

Dr. Rupa Bala is a 50-year-old woman born February 27, 1973. She was working under contract as a cardiologist for Oregon Health & Science University in Portland, Oregon. The date of separation is June 19, 2017. Dr. Bala is currently working under contract as a cardiologist for Citrus Cardiology Consultants in Iverness, Florida.

## **EDUCATION AND TRAINING**

Dr. Bala graduated from Herschel V. Jenkins High School in Savannah, Georgia in 1990. She completed her Bachelor of Science degree in biology from Georgetown University in Washington, DC in 1994. She earned her medical doctorate from Georgetown University School of Medicine in 1998.

From June 1998 to June 2001, Dr. Bala participated in an internship and residency in the Department of Internal Medicine at the University of Chicago.

From July 2002 to June 2005, she participated in a cardiology fellowship at the Hospital of the University of Pennsylvania in the Department of Cardiovascular Medicine.

From July 2005 to June 2006, Dr. Bala participated in an electrophysiology fellowship in the division of electrophysiology at the Hospital of the University of Pennsylvania.

## **LICENSES AND CERTIFICATIONS**

According to her CV, Dr. Bala currently holds medical licensure in New York State. She previously held state medical licensure in Illinois, Pennsylvania, Hawaii, Oregon, and Arizona.

Vocational Evaluation Report – DT North  
Report Date: November 1, 2023  
Evaluatee: Rupa Bala  
Date of Separation: June 19, 2017

Page 3 of 8

## **WORK EXPERIENCE**

Dr. Bala has approximately 16 years of experience in the internal medicine and the cardiology medical field. Her subspecialty is in electrophysiology.

From July 2006 to September 2014, Dr. Bala worked as an assistant professor of medicine in cardiac electrophysiology at the Hospital of the University of Pennsylvania in Philadelphia, Pennsylvania.

There is a gap in employment from September 6, 2014 to January 4, 2015.

Dr. Bala worked as an associate professor of medicine and director of complex ablations in cardiac electrophysiology at Oregon State Health and Sciences University in Portland, Oregon from January 2015 to June 2017.

There is a gap in employment from June 20, 2017 to June 30, 2018.

From July 2018 to April 2019, she worked as an associate professor and director of electrophysiology laboratory in cardiac electrophysiology at Banner University Medical Center in Tucson, Arizona.

There is a gap in employment from April 20, 2020 to March 28, 2021.

From March 29, 2021 to May 2022, Dr. Bala worked as a cardiac electrophysiology physician for United Health Services/UHS Medical Group in Johnson City, New York.

There is a gap in employment between May 2022 and October 2022.

She was offered employment with Citrus Cardiology on October 14, 2022. She is listed online as one of the cardiologists providing electrophysiology services at Citrus Cardiology at the clinic in Inverness, Florida.

## **Occupational Profile/Wage Data**

### **Description**

Cardiologists (*Standard Occupational Classification #29-1212*) diagnose, treat, manage, and prevent diseases or conditions of the cardiovascular system. Cardiologists may further subspecialize in interventional procedures (e.g., balloon angioplasty and stent placement), echocardiography, or electrophysiology. Tasks performed by cardiologists include:

- Administer emergency cardiac care for life-threatening heart problems, such as cardiac arrest and heart attack.

## Vocational Evaluation Report – DT North

Report Date: November 1, 2023

Evaluatee: Rupa Bala

Date of Separation: June 19, 2017

Page 4 of 8

- Advise patients and community members concerning diet, activity, hygiene, or disease prevention.
- Answer questions that patients have about their health and well-being.
- Calculate valve areas from blood flow velocity measurements.
- Compare measurements of heart wall thickness and chamber sizes to standards to identify abnormalities, using the results of an echocardiogram.
- Conduct electrocardiogram (EKG), phonocardiogram, echocardiogram, or other cardiovascular tests to record patients' cardiac activity, using specialized electronic test equipment, recording devices, or laboratory instruments.
- Conduct exercise electrocardiogram tests to monitor cardiovascular activity under stress.
- Conduct research to develop or test medications, treatments, or procedures that prevent or control disease or injury.
- Conduct tests of the pulmonary system, using a spirometer or other respiratory testing equipment.
- Design and explain treatment plans, based on patient information such as medical history, reports, and examination results.
- Diagnose cardiovascular conditions, using cardiac catheterization.
- Diagnose medical conditions of patients, using records, reports, test results, or examination information.
- Explain procedures and discuss test results or prescribed treatments with patients.
- Inject contrast media into patients' blood vessels.
- Monitor patient progress following cardiac surgery.
- Monitor patients' conditions and progress, and reevaluate treatments, as necessary.
- Observe ultrasound display screen, and listen to signals to record vascular information, such as blood pressure, limb volume changes, oxygen saturation, and cerebral circulation.
- Obtain and record patient information, including patient identification, medical history, and examination results.
- Operate diagnostic imaging equipment to produce contrast-enhanced radiographs of heart and cardiovascular system.
- Order medical tests, such as echocardiograms, electrocardiograms, and angiograms.
- Perform minimally invasive surgical procedures, such as implanting pacemakers and defibrillators.
- Perform vascular procedures, such as balloon angioplasty and stents.
- Prescribe heart medication to treat or prevent heart problems.
- Recommend surgeons or surgical procedures.
- Supervise or train cardiology technologists or students.
- Talk to other physicians about patients to create a treatment plan.

Industry:

Cardiologists work in two main settings: private practice and integrated programs. Private practice consists of physicians' clinics where integrated programs include

Vocational Evaluation Report – DT North  
Report Date: November 1, 2023  
Evaluatee: Rupa Bala  
Date of Separation: June 19, 2017

Page 5 of 8

surgical hospitals, outpatient care centers, universities, professional schools, and specialty hospitals.

Geographic Locations:

Cardiologists work throughout the United States and there is more employment in the metropolitan areas. States with the highest employment include New York, California, New Jersey, Florida, and Texas. Given the nature of the occupation, and the compensation rate, job search is often nationwide.

Subspecialties:

Cardiologists work in several medical sub-specialty areas. Broadly, these are categorized as invasive interventional medicine; invasive non-interventional medicine; and non-invasive medicine. Invasive cardiology involves minor surgeries or minimally invasive procedures including catheter procedures, electrophysiology, electrical cardioversion, or implantable devices. Non-invasive procedures involve listening to heart rhythms, taking blood pressure, monitoring pulse during physical activity and do not involve the insertion of fluids or medical devices.

Qualifications:

Cardiologists must hold a medical doctorate in their specialty area. They complete residency in internal medicine and a cardiology fellowship. They hold state medical licensure to practice.

Employment Outlook and Demand:

Demand for workers with higher education attainment is better than those with less education. For example, the United States Bureau of Labor Statistics (BLS) found a 1.0% unemployment rate for those with doctoral degrees versus 2.2% unemployment for those with bachelor's degrees; 4.0% for those with a high school diploma; and 5.5% for those with less than a high school diploma.

The healthcare sector has seen considerable employment growth since 2010 and follows the trend in overall healthcare spending in the United States. BLS reported an increase every quarter between the first quarter of 2010 and the fourth quarter of 2019. In the third quarter of 2016, there were 15,467,000 healthcare sector jobs. By the third quarter of 2017, healthcare sector employment increased to 15,611,000, an increase of 144,000 jobs. This trend continued through the fourth quarter of 2019 wherein there were a total of 16,412,000 healthcare jobs. According to BLS, the gains in health care employment in 2019 accounted for 16.5% of total employment growth (excluding farm-related employment).

Demand for healthcare workers including physicians is strong. Both demographic and Covid related strains have increased the demand of healthcare services and reduced the number of practitioners actively engaged in employment. A recent study (2021) by Doximity found a consistent trendline of retirement for the physician network prior to the pandemic with an additional 2% increase of physician's leaving the workforce during the pandemic. The Association of American Medical Colleges (2021) projects broad

Vocational Evaluation Report – DT North  
Report Date: November 1, 2023  
Evaluatee: Rupa Bala  
Date of Separation: June 19, 2017

Page 6 of 8

physician shortages between 2019 and 2034. Projected shortages in medical specialties including cardiology, oncology, infectious disease, and pulmonology range between 3,800 and 13,400 nationally by 2034.

Physician labor supply shortages are likely to continue as physicians near retirement age retire earlier, while early career and mid-career physicians are less likely to take early retirement.

BLS anticipates long-term growth for cardiologists of 2% to 4% from 2022 and 2032. BLS projects 600 annual cardiologist job openings. The American College of Cardiology (2021) found similar numbers in its survey with a projected 3% increase in demand for cardiologists through 2031.

**Job Numbers:** Prior to 2019, BLS grouped cardiologist employment data with data with other physician specialties. The combined group was titled Physician and Surgeons, All Other (SOC #29-1069) and included dermatologists, emergency medical physicians, neurologists, pathologists, radiologists, ophthalmologists, and acupuncturists. Data are not available by subspecialty area. In its 2016 Occupational Employment Survey (OES), BLS found 338,620 Physician and Surgeon, All Other jobs in the national economy. In 2017, there were 355,460 Physician and Surgeon, All Other jobs. In 2018, the number of jobs rose to 389,180. In 2019, employment in this group grew to 390,680.

In 2020, BLS implemented the Occupational Employment and Wage Survey (OEWS) and with it grouped cardiologists (29-1212); dermatologists (29-1213); emergency medical physicians (29-1217); neurologists (29-1217); pathologists (29-1222); radiologists (29-1224); physicians, all other (29-1229) and ophthalmologists, except pediatric (29-1241); and the 2010 SOC group, Physician, All Other (29-1069). There were 375,390 jobs in this broad occupational group in 2020. For the 2021 OEWS, BLS surveyed the distinct occupation of cardiologist (29-1212). BLS reported 18,610 distinct cardiology jobs in the national economy in 2021. In 2022, they reported 16,870 cardiologists.

Cardiologist occupations comprised 4.3% of the physician occupations grouped in the 2016 through 2020 data. If cardiologist job numbers have remained consistent relative to the other physician occupations, that would suggest estimated national employment of cardiologist for 2016 through 2022 was:

2016	2017	2018	2019	2020	2021	2022
14,561±	15,285±	16,735±	16,799±	16,142±	18,610	16,870

I was not able to find complete studies for the total employment numbers by subspecialty. In its 2023 Cardiology Provider Compensation and Production Survey, MedAxiom reported that electrophysiologist comprised 13.4% of survey respondents in 2020, 13.7% in 2021, and 13.0% in 2022.

Vocational Evaluation Report – DT North  
Report Date: November 1, 2023  
Evaluatee: Rupa Bala  
Date of Separation: June 19, 2017

Page 7 of 8

### Duration of Unemployment

BLS reports the median number of weeks of unemployment duration for job seekers based on gender and age. Women in the age range 35 to 44 (2016 and 2017) and the age range 45 to 49 (2018 to 2022) have the following annual average median number of weeks of unemployment duration for the years listed.

Year	Median Weeks Unemployment Duration
2016	11.2 weeks
2017	10.6 weeks
2018	9.6 weeks
2019	9.0 weeks
2020	9.9 weeks
2021	19.0 weeks
2022	10.0 weeks

### VOCATIONAL ASSESSMENT AND OPINION

My opinions below are based on the information in this report including the indicated facts and data I relied upon. Should additional information become available prior to or during trial, I reserve the right to update or supplement my opinions accordingly.

#### Referral Questions

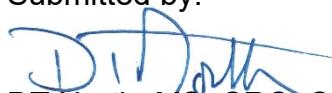
##### **1. What was the availability of electrophysiology jobs in the national economy from 2016 to 2022?**

There was a reasonable estimation of 2,010 to 2,412 electrophysiology jobs in the United States during this period with an estimated 67 to 80 annual openings.

##### **2. How long would it take someone with Dr. Bala's similar vocational profile to become reemployed following her separation from Oregon Health & Science University June 19, 2017?**

In my opinion, with diligent job search effort, Dr. Bala could be reemployed within 9 to 19 weeks. That was true at the time of and prior to her separation from OHSU on June 19, 2017.

Submitted by:



DT North, MS, CRC, CDMS, ABVE/D  
Vocational Rehabilitation Counselor  
Certified Disability Management Specialist  
American Board of Vocational Experts Diplomate

Vocational Evaluation Report – DT North  
Report Date: November 1, 2023  
Evaluee: Rupa Bala  
Date of Separation: June 19, 2017

Page 8 of 8

ENCL:      Resources and References  
                  Records List  
                  Resume of DT North  
                  Testimony History 2019 to 2023  
                  Fee Schedule

Vocational Evaluation Report – DT North  
 Report Date: November 1, 2023  
 Evaluatee: Rupa Bala  
 Date of Separation: June 19, 2017

## RESOURCES AND REFERENCES

AAMC Report Reinforces Mounting Physician Shortage. (2022). American Association of Medical Colleges. Retrieved from <https://www.aamc.org>

CPS Home: U.S. Bureau of Labor Statistics. (2022). Retrieved from <https://www.bls.gov/cps/>

Dictionary of Occupational Titles: Revised Fourth Edition. (1991). U.S. Department of Labor.

Doximity (2022). 2021 Physician Compensation Report. Doximity.  
<https://c8y.doxcdn.com/image/upload/v1/Press%20Blog/Research%20Reports/Doximity-Compensation-Report-2021.pdf>

Havranek, J. E., & Blackwell, T. L. (1997). *Forensic Rehabilitation: A Resource for Vocational Experts*. Elliott & Fitzpatrick.

Mba, J. S. (2022. A Decade in Review: Cardiology and Interventional Cardiology Trends. Cardiac Interventions Today. <https://citoday.com/articles/2022-sept-oct/a-decade-in-review-cardiology-and-interventional-cardiology-trends>

MedAxiom (2023) Cardovascular Provider Compensation and Production. Retrieved October 25, 2023, from <https://info.medaxiom.com/hubfs/2023%20Comp%20Survey%20Report/2023%20MedAxiom%20Comp%20Survey%20Report.pdf>

O\*Net online. O\*NET OnLine. (n.d.). <https://www.onetonline.org/>

Robinson, R. H. (2014). *Foundations of Forensic Vocational Rehabilitation*. Springer Publishing Company.

U.S. Bureau of Labor Statistics. (2023). *Occupational Employment and Wage Survey*. U.S. Bureau of Labor Statistics. <https://www.bls.gov/oes/>

*Rupa Bala MD v. OHSU et al*

## Documents Provided to Vocational Rehabilitation Expert

#	Beginning Bates	Ending Bates	Description
1	UPENN000450	UPENN000455	Clinical Practices of the University of Pennsylvania Department of Medicine Member Practice Agreement [Hospital Based Physician]
2	UPHS000194	UPHS000195	MOU for Joint Faculty Appointments at the Philadelphia Veterans Administration Medical Center and the University of Pennsylvania Schools of Medicine and Dentistry
3	UPHS000038	UPHS000040	Academic Plan for Rupa Bala, MD
4	OHSU_RB 000050	OHSU_RB 000073	Oregon Health & Science University Clinician Employment Agreement
5	BANNER000557	BANNER000577	Banner-University Medical Group Physician Employment Agreement
6	BAAA 2674	BAAA 2691	United Medical Associates PC Employment Agreement, 2/8/21
7	BAAA 2692	BAAA 2710	United Medical Associates PC Employment Agreement, 8/6/21
8	BALA 2728	BALA 2744	Citrus Cardiology Consultants P.A. Physician Services Employment Agreement
9	OHSU_RB 000026	OHSU_RB 000048	Rupa Bala, MD CV: 2014
10	BANNER000579	BANNER000604	Rupa Bala, MD CV: 2015-2017
11	ADVOCATE000004	ADVOCATE000029	Rupa Bala, MD CV: 2017
12	BALA 000770	BALA 000793	Rupa Bala, MD CV: 2020
13	BALA 2440	BALA 2464	Rupa Bala, MD CV: 2021
14	BALA 2485	BALA 2509	Rupa Bala, MD CV: May 2022
15			Excerpt of July 28, 2020 Deposition of Dr. Rupa Bala (pages 264-316)
16			Excerpt of Plaintiff's Initial Disclosures (pages 12-13)
17	BALA 000625	BALA 000628	OHSU Offer Letter, 7/16/14
18	OHSU_RB 000015	OHSU_RB 000016	OHSU Position Description, Unclassified Academic Personnel
19	OHSU_RB 000614	OHSU_RB 000620	OHSU Employee History Detail, Rupa Bala
20	OHSU_RB 000386	OHSU_RB 000472	OHSU Group Medical Plan, PPO Plan, effective 1/1/17
21	OHSU_RB 000338	OHSU_RB 000382	OHSU Oregon Group Dental Plan, Delta Dental Premier Plan B, effective 1/1/17
22	OHSU_RB 000099	OHSU_RB 000099	OHSU Annual Salary effective 7/1/16
23	OHSU_RB 000853	OHSU_RB 000853	OHSU Monthly Benefit Contribution, 2015-2017
24	OHSU_RB 000852	OHSU_RB 000852	OHSU Total Compensation, 2015-2017
25	OHSU_RB 000609	OHSU_RB 000613	Fidelity Investments OHSU Pension Plan, Retirement Savings Statement: 1/1/16-5/3/19
26	OHSU_RB 000605	OHSU_RB 000608	Fidelity Investments OHSU Tax Deferred Investment Plan, Retirement Savings Statement: 1/1/16-5/3/19
27	OHSU_RB 000383	OHSU_RB 000385	OHSU Retirement Account Summary: 5/3/17-5/2/19
28	BANNER000130	BANNER000130	Physician Recruitment - BUMG Physician Request Form
29	BANNER000079	BANNER000080	Banner Health Position Description, signed by Rupa Bala 4/11/18
30	BANNER000087	BANNER000087	Banner Health New Hire Paperwork
31	BANNER000532	BANNER000550	Banner Health Payroll Report: 5/23/18-12/20/18
32	BALA 2727	BALA 2727	Citrus Cardiology Consultants P.A. Offer Letter, 10/14/22
33	BALA 2723	BALA 2725	Citrus Cardiology Consultants P.A. Employment Application, 11/14/22
34	BALA 2778	BALA 2825	Citrus Cardiology Consultants P.A. Benefit Enrollment Guide, 2023
35	BALA 1290	BALA 1470	Rupa Bala Tax Returns: 2015-2018
36	BALA 2551	BALA 2622	Rupa Bala Tax Returns: 2019-2021
37	OHSU_RB000324	OHSU_RB000324	OHSU W-2: 2015
38	OHSU_RB000323	OHSU_RB000323	OHSU W-2: 2016
39	BALA 2876	BALA 2877	1099-MISC: 2017 (Medtronic Logistics & Quality Conferences)
40	OHSU_RB000325	OHSU_RB000325	OHSU W-2: 2017

#	Beginning Bates	Ending Bates	Description
41	BANNER000500	BANNER000501	Banner-Univ Med Group W-2: 2018
42	BANNER000502	BANNER000503	Banner-Univ Med Group W-2: 2019
43	BAAA 2719	BAAA 2720	Banner-Univ Med Group W-2: 2020
44	BAAA 2721	BAAA 2721	United Medical Associates, PC W-2: 2021
45	BAAA 2283	BAAA 2284	United Medical Associates, PC W-2: 2022
46	BALA 2826	BALA 2854	AAMC Faculty Salary Report, FY 2021: Summary Statistics
47	BALA 2855	BALA 2873	MGMA Physician Compensation Reports, 2021
48			FRCP 26. Duty to Disclose; General Provisions Governing Discovery (Rule Text & Notes of Decisions)
49			Exhibit A to Amended Stipulated Protective Order, signed 11/12/23

**DT NORTH, MS, CRC, CDMS, ABVE/D**  
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 dt@achieveconsultingteam.com

### EDUCATION

<b>Master of Science, Organizational Development</b>	2003
Central Washington University, Ellensburg, Washington	
<b>Bachelor of Arts, Psychology</b>	2000
The Evergreen State College, Olympia, Washington	
<b>Graduate Coursework, Rehabilitation Counseling</b>	
<i>Foundations of Forensic Rehabilitation Counseling</i> , George Washington University	2012
<i>Case Management in Rehabilitation</i> , Western Washington University	2020
<i>Introduction to Rehabilitation Counseling</i> , Western Washington University	2020
<i>Appraisal Procedures in Counseling</i> , Central Connecticut State University	2020
<i>Medical, Psychological and Vocational Aspects of Disability</i> , Western Washington University	2021
<i>Career Development &amp; Job Placement</i> , Western Washington University	2021

### PROFESSIONAL CERTIFICATION

***Certified Rehabilitation Counselor #533199***

Commission on Rehabilitation Counselor Certification

***Certified Disability Management Specialist, #4229008***

The Certification of Disability Management Specialist Commission

***Board Certified Vocational Expert Diplomate Level, #20028***

American Board of Vocational Experts

### PROFESSIONAL EXPERIENCE

<b><u>Vocational Rehabilitation Counselor/Vocational Expert</u></b>	2000 to Present
Clinical vocational rehabilitation counseling and case management services including return-to-work services, employability assessment, job placement, and rehabilitation plans. Conduct forensic vocational evaluations and testify in administrative law and civil law venues.	
<b><u>Vocational Rehabilitation Counselor Firm Manager</u></b>	2005 to Present
Select, train, supervise, and mentor professional staff. Develop work product standards, oversee caseload management, and conduct and oversee audits. Monitor and enforce compliance with statutes, administrative rules, professional conduct, and contract requirements.	
<b><u>President, Achieve Consulting Team, Inc.</u></b>	2005 to Present
Business development and operations management: Marketing, financial and strategic planning; procurement; contracting; budgeting; and development of operating policy and procedures.	
<b><u>Management and Consulting</u></b>	1992 to Present
Management and leadership: Operations; financial analysis; employee recruitment, selection, and development; continuous quality improvement strategies. Consulting: Conflict resolution, executive coaching, group facilitation, organizational analysis, job analysis, change interventions; benchmarking; and organizational model development.	

### TEACHING EXPERIENCE

#### **The Evergreen State College**

Social Psychology of Disability	2018 & 2019
Work and Disability: Minimizing the Human and Financial Impact of Disability	2016 & 2017

#### **Sterling Education Services**

Advanced Workers' Compensation: Second Injury Fund	10/2016
--	---------

#### **Central Washington University, Ellensburg, Washington, Psychology Department**

Industrial/Organizational Psychology	2009
Organizational Strategy & Management	2006

### PRESENTATIONS

- *American Board of Vocational Experts' National Certification Examination Development 2016 to 2023.* Presentation. American Board of Vocational Experts. 2023 Annual Conference. 3/2023.
- *Fostering Client Autonomy and Agency.* Joint Presentation with Kimberley North, MA, CDMS, ABVE/D. International Association of Rehabilitation Professionals. 2019 Annual Conference. 5/2019
- *Overlapping Objectives: How Return to Work Goals Overlap Recovery from Post-Traumatic Stress Disorder.* Joint Presentation with Geoff Soleck, Ph.D., Clinical Psychologist. Washington Self-Insurers Association. Return to Work Summit. 7/2018
- *Understanding Emotional Intelligence in Conflict Resolution.* Washington State Executive Assistant Association. Annual Conference. 10/2017
- *Utilizing Enhanced Vocational Services.* Joint Presentation with Kimberley North, MA, CDMS, ABVE/D. Washington Self-Insurers Association. Return to Work Summit. 7/2017
- *Pitfalls in Employability Assessments and Retraining Plans.* Joint Presentation with Doug Palmer, Attorney at Law. International Association of Rehabilitation Professionals, Washington Chapter. 2017 Annual Conference. 5/2017
- *Job Accommodation.* Washington State Self-Insurers Winter Conference. 1/2017
- *The Value of Internships & Volunteer Experience.* TRiO, Evergreen State College. 5/2014
- *The Certification of Disability Management Specialist Commission Role and Function Study* Washington State Dept. of Labor & Industries' Director and Executive Team. 5/2010
- *Washington State Labor and Industries Vocational Benefits.* Professionals of Workers' Compensation. 3/2009
- *Washington State Labor and Industries Vocational Benefits.* People's Injury Network Northwest quarterly meeting. 5/2008
- *Performance Reporting in State Government: What Do Stakeholders Want?* Governor Gary Locke's staff. 6/2003

### PUBLICATIONS

**North, DT (2017)** "ABVE Test Development." The Vocational Expert, Summer 2017 Volume 32, No. 2, 11

**North, DT (2012)** "Applying Interest-Based Processes in a Rights-Based System." CDMSource. Fall 2012

**North, DT & Quick, E (2011)** "The Evolving Domain of Disability Management." Case in Point

**North, DT (2010)** "Will Healthcare Reform Favorably Impact Long-Term Disability?" Contemporary Rehab, Volume 66, No. 3, 1&6

**North, DT (2011)** "Motivating Clients to Return to Work" Rehabilitation Professional, Volume 19, No. 1

**DT NORTH, MS, CRC, CDMS, ABVE/D**

**North, DT & Gonzales, D (2009)** "Measuring the Value of Return-to-Work Programs in an Economic Recession." The Self-Insurer, August 2009, 9-11

**Parker, J, Cromwell, D & North, DT (2009)** "Aging Workforce Requires Proactive Approach Backed by Corporate Culture." The Self-Insurer, May 2009, 4-6

**North, DT (2009)** "Succession Planning in Disability Management Will Avoid an Experience Gap in the Future." Contemporary Rehab, Volume 65 No. 4, 20-21

**RESEARCH**

<b>Standard Setting Study</b>	2023
Design and lead standard setting workshops to establish cut score for the American Board of Vocational Experts' national certification examination using The Angoff Method.	
<b>Benchmark Study of Professional Codes of Ethics</b>	2020
Codes of ethics of professional certification bodies related to vocational rehabilitation, disability management, case management, and related fields to identify common traits and presented updated Code of Ethics to the American Board of Vocational Experts.	
<b>Job Analysis and Test Specification Study for Vocational Experts</b>	2016 to 2019
National role delineation study of vocational experts. Define scope of practice for development of a content-valid certification examination. Create test specifications. Direct development of exam item writing, constructed examination, and beta tested exam items.	
<b>Role and Function Study for Disability Management Specialist</b>	2009
National role delineation study of disability management specialists. Define scope of practice for Certification for Disability Management Specialists' criterion-referenced national certification exam.	

**PROFESSIONAL AFFILIATIONS**

<b>Board Member-at-Large: American Board of Vocational Experts</b>	2015 to Present
Chair, Test Development Committee	
Member, Ethics Committee	
<b>Commissioner: The Certification of Disability Management Specialist Commission</b>	2008 to 2013
Chair, Examination and Research Committee	
Chair, Professional Conduct Committee	
<b>Vocational Expert: U.S. Social Security Administration Office of Hearing Operations</b>	2011 to Present
Regions Served: II, III, IV, V, VI, VII, VIII, IX, & X	
<b>Member: International Association of Rehabilitation Professionals</b>	2010 to Present
<b>Senior Mediator: Dispute Resolution Center of Thurston County</b>	2008 to Present
<b>Vocational Rehabilitation Provider: Washington State Dept. of Labor &amp; Industries</b>	2000 to Present
Vocational Rehabilitation Counselor Supervisor & Forensic Evaluator; #9682	

**AWARDS**

<b>David S. Frank Lifetime Achievement Award – American Board of Vocational Experts</b>	2020
<b>Scott E. Streater Learning and Education Award – American Board of Vocational Experts</b>	2019
<b>Presidential Citation – American Board of Vocational Experts</b>	2018

**DT North, MS, CRC, CDMS, ABVE/D  
Testimony History Preceding Four Years**

**07/2011 to 2023**

United States Social Security Administration, Regions II, III, IV, V, VI, VII, VIII, IX, & X  
Office of Hearing Operations  
Testified in over 4,000 disability hearings

**08/28/2023**

Gonzalez/Washington State Department of Labor and Industries v. Conco Inc.  
State of Washington Board of Industrial Insurance Appeals  
Case No. 21 25254  
On behalf of the defendant represented by Attorney General of Washington/Jordan  
Couch  
Deposition Testimony

**03/25/2022**

Luna Ramirez v. Washington State Department of Labor and Industries  
State of Washington Board of Industrial Insurance Appeals  
Case No. 21 15304  
On behalf of the plaintiff represented by Corey Endres  
Deposition Testimony

**01/25/2022**

Willard v. Washington State Department of Labor and Industries  
State of Washington Board of Industrial Insurance Appeals  
Case No. 21 12811  
On behalf of the plaintiff represented by Corey Endres  
Deposition Testimony

**09/15/2021**

Ali v. Washington State Department of Labor and Industries  
State of Washington Board of Industrial Insurance Appeals  
Case Nos. 20 13836 20 19335; 20 19336; 21 14730; 21 14932  
On behalf of the plaintiff represented by Corey Endres  
Deposition Testimony

**07/19/2021**

Gutierrez Martinez v. Washington State Department of Labor and Industries  
State of Washington Board of Industrial Insurance Appeals  
Case No. 20 22705  
On behalf of the plaintiff representative by Corey Endres  
Deposition Testimony

**09/17/2020**

Eller v. Washington State Department of Labor and Industries  
State of Washington Board of Industrial Insurance Appeals  
Docket No. 19 24554  
On behalf of the plaintiff represented by David Carson  
Deposition Testimony

DT North, MS, CRC, CDMS, ABVE/D  
Testimony History 2019 to 2023**07/16/2020**

Stuckey v. Washington State Department of Labor and Industries  
State of Washington Board of Industrial Insurance Appeals  
Case No. SB30650  
On behalf of the plaintiff represented by Kathryn Comfort  
Deposition Testimony

**11/25/2019**

Schimke v. Washington State Department of Labor and Industries  
State of Washington Board of Industrial Insurance Appeals  
Docket No. 19 12580  
On behalf of the plaintiff represented by Rachel Scott  
Deposition Testimony



1222 State Ave. NE, Ste.101  
 Olympia, WA 98506  
 Tel 360.943.1171  
 Fax 360.943.1181

### Fee Schedule 2023 – Civil

Rate*	Service
Professional Services	\$330.00 per hour
Deposition and Trial Testimony	\$440.00 per hour
Travel/Wait Time	\$330.00 per hour
Automobile Mileage	\$.66 per mile
Naming/Case Setup Fee	\$330.00
Administrative and Document Preparation Services	\$55.00 per hour
Document Printing	\$.10 per page
Case-Related Expenses	Actual Cost
Electronic Records (CD)	\$55.00

\*Rates are valid through December 31, 2023

### Retainer Amount

A retainer fee of \$2,750 is required at the time of referral for services. No work will be initiated prior to its receipt.

### Deposition Appearances – Advance Payment – 2 Hour Minimum

Trial testimony and deposition appearances cannot be confirmed until after receipt of the advance payment. The advance payment is due at least five business days prior to the scheduled date of the deposition. If deposition appearances or trial testimony are cancelled with less than two business days advance notice, the advance payment shall not be refunded.

### Payment Responsibilities

The retaining party is solely and completely responsible for payment of fees.

### Invoices

Fees and expenses shall be invoiced monthly and are due upon receipt. Past due balances are subject to interest charged at the rate of 18% per annum. All outstanding balances must be paid prior to any testimony.

#### Lakewood

8524 Steilacoom Blvd.  
 Bldg B, Suite 102B

#### Port Orchard

1730 Pottery Ave.  
 Suite 110A

#### Seattle

14900 Interurban Ave. S.  
 Suite 271